



COMMONWEALTH OF KENTUCKY  
PERSONNEL CABINET  
501 High Street, 2<sup>nd</sup> Floor  
FRANKFORT, KY 40601  
[www.kentucky.gov](http://www.kentucky.gov)

STEVEN L. BESHEAR  
GOVERNOR

NIKKI R. JACKSON  
SECRETARY

**4TH QUARTER 2009**  
**KEHP TRUST FUND**  
**STATUS REPORT**

**(FOR THE PERIOD ENDING DECEMBER 31, 2009)**

In accordance with the provisions of KRS 18A.2254(3)(f), the attached document constitutes the 4<sup>th</sup> Quarter, 2009 report on the status of the Kentucky Employees Health Plan (KEHP) Trust Fund. As directed by statute, this report will be provided to the Governor, the Interim Joint Committee on Appropriations and Revenue, the Kentucky Group Health Insurance Board, and the Advisory Committee of State Health Insurance Subscribers.

The report includes, as of December 31, 2009:

1. The current balance of the trust fund;
2. A detailed description of all income to the trust fund;
3. A detailed description of all receipts due to the trust fund;
4. The total amount of payments made for claims from the trust fund;
5. A detailed description of all payments made to the third party administrator (TPA);
6. Current enrollment data;
7. Any other information provided by the Secretary; and
8. Any other information requested by the Interim Joint Committee on Appropriations and Revenue.
9. Additional reports provided for 2nd and 4th quarter reports:
  - a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund
  - b. A statement of any other trust fund liabilities
  - c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes

- d. A detailed description of the current in-state and out-of-state networks provided under the plan;
- e. Specific data regarding the TPA's performance, including
  - i. Results or outcomes of disease management and wellness programs;
  - ii. Results of case management audits and educational and communication efforts;
  - iii. Comparison of actual measurable results to contract performance guarantees

**1. Current Trust Fund Balance:**

As of December 31, 2009, the balance of the self-insurance trust fund was \$34,331,575.48, which includes accounting for the 2006, 2007, 2008, and 2009 plan years. Along with the detailed transactions, summary reports for each plan year, as well as a combined summary, have been provided.

**2-5. Detailed Description of Trust Fund Transactions :**

Detailed transactions of the trust fund are contained in **Attachment A**. Monthly detailed transaction reports have been provided to the Legislative Research Commission. A month by month summary of the Trust Fund accounting by premiums, interest income, drug rebates, claims and ASO fees is included as **Attachment B**.

**6. Current Enrollment Data:**

Included as **Attachment C** are charts that show the number of employees and the number of lives covered under the plan. The totals shown reflect the same information as provided in the previous report, updated to include the most recent quarter's data.

**7. Additional Information Provided by the Secretary of the Personnel Cabinet:**

No additional information has been provided by the Secretary for inclusion in this report.

**8. Additional Information as Requested by the Committee:**

No additional information has been requested by the Committee for inclusion in this report.

**9. Additional reports provided for 2nd and 4th quarter reports:**

**a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund:**

As of December 31, 2009, the estimated IBNR related to medical claims was \$70,090,000; the estimated IBNR related to pharmacy claims was \$4,582,000; and the estimated IBNR related to HRA claims was \$2,914,000, all for a total IBNR of \$77,586,000. These figures are provided by KEHP consultant PricewaterhouseCoopers (PWC) and reflect PWC's best estimates regarding IBNR calculations. PWC's projections of claims IBNR are included in the report appended hereto as **Attachment D**.

**b. A statement of any other trust fund liabilities :**

It appears other trust fund liabilities as of December 31, 2009 include total unpaid claim processing fees in the amount of \$1,221,952; total liability for claims processed by Humana and Express Scripts on or before 12/31/09 (but reimbursed from the trust fund after 12/31/09) in the amount of \$13,454,636; other accounts payable in the amount of \$473,254; and total claim adjustment liabilities in the amount of \$4,333,000. These figures have been developed on an accrual basis and are all unaudited.

**c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes:**

As required by Kentucky Revised Statute (KRS) 18A.2254(1)(a), premium rates for the 2010 Plan Year are set forth in the 2010 KEHP Benefits Selection Guide, which was filed as a part of and which is appended to 101 Kentucky Administrative Regulation (KAR) 210.

**d. A detailed description of the current in-state and out-of-state networks provided under the plan;**

Due to the addition of new providers and termination of established providers, provider networks change on a continuous basis and printed directories are often incomplete. As a result, KEHP's Third Party Administrator (TPA) — Humana — encourages the use of on-line provider directories, which are updated at least weekly. The link to Humana's *Physician Finder Plus*, which provides the capability to search for a provider based on provider type and location, is: <http://www.humana.com/members/explore/> (the "Provider Search" feature is located at the bottom right of the page). Humana's Customer Service Center can provide assistance in locating a participating provider. Other than normal provider contracting activities, no proposed network changes are currently pending,

**e. Specific data regarding the TPA's performance, including****i. Results or outcomes of disease management and wellness programs:**

Results or outcomes of disease management and wellness programs are included in **Attachment E**, which contains information provided by Humana's disease management subcontractor, Active Health Management.

Additional results or outcomes of disease management and wellness programs are included in **Attachment F**, which contains information provided by Humana and the Department of Employee Insurance (DEI).

**ii. Results of case management audits and educational and communication efforts:**

Results or outcomes of case management and educational and communication efforts are included in **Attachment E**, which contains information provided by Humana's case management and utilization management subcontractor, Active Health Management.

**iii. Comparison of actual measurable results to contract performance guarantees:**

KEHP's Third Party Administrator (TPA) — Humana — met all contract performance standards for the 4th Quarter of 2009. A comparison of actual measurable results to contract performance guarantees is included in the report appended hereto as **Attachment G**.

KEHP's Pharmacy Benefits Manager (PBM) — Express Scripts — likewise met all contract performance standards for the 4th Quarter of 2009. A comparison of actual measurable results to contract performance guarantees is included in the report appended hereto as **Attachment H**.

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-1

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance - 10/01/2009</u>	<u>\$17,944,912.93</u>			
10/02/09	INTEREST INCOME	404.84	110	Interest Income	2006
10/07/09	CLAIM RECOVERY FOR JUNE 2009	9,012.67	201	Medical Claims	2006
10/15/09	REPLACEMENT ESCHEATED CHECKS	(1,159.22)	201	Medical Claims	2006
10/23/09	REPLACEMENT ESCHEATED CHECKS	(35.00)	201	Medical Claims	2006
	CORRECTION OF FY ON MD-794-				
10/23/09	MDW1000000888	(637.09)	201	Medical Claims	2006
10/01/09	PAYMENT OF INSURANCE CLAIMS 2006	(377.38)	201	Medical Claims	2006
10/05/09	PAYMENT OF INSURANCE CLAIMS 2006	(292.53)	201	Medical Claims	2006
10/08/09	PAYMENT OF INSURANCE CLAIMS 2006	(10,701.38)	201	Medical Claims	2006
10/12/09	PAYMENT OF INSURANCE CLAIMS 2006	(4,826.67)	201	Medical Claims	2006
10/19/09	PAYMENT OF INSURANCE CLAIMS 2006	(1,699.21)	201	Medical Claims	2006
10/22/09	PAYMENT OF INSURANCE CLAIMS 2006	(812.82)	201	Medical Claims	2006
10/27/09	PAYMENT OF INSURANCE CLAIMS 2006	(60.24)	201	Medical Claims	2006
10/28/09	PAYMENT OF INSURANCE CLAIMS 2006	(152,500.05)	201	Medical Claims	2006
10/29/09	PAYMENT OF INSURANCE CLAIMS 2006	(21.80)	201	Medical Claims	2006
10/09/09	NQE REPAYMENT	150.00	201	Medical Claims	2006
10/02/09	INTEREST INCOME	2,369.40	110	Interest Income	2007
	INTEREST EARNED @ BOA 3rd QTR 2009 HRA				
10/14/09	WAIVER PLAN YEAR 07	0.07	110	Interest Income	2007
10/07/09	CLAIM RECOVERY FOR JUNE 2009	97,191.55	201	Medical Claims	2007
10/30/09	MEDICAL ESCHEATS 2007	(282.64)	201	Medical Claims	2007
10/30/09	MEDICAL VOIDS 2007	2,865.19	201	Medical Claims	2007
10/01/09	PAYMENT OF INSURANCE CLAIMS 2007	(3,753.80)	201	Medical Claims	2007
10/05/09	PAYMENT OF INSURANCE CLAIMS 2007	(3,184.99)	201	Medical Claims	2007
10/08/09	PAYMENT OF INSURANCE CLAIMS 2007	(8,799.15)	201	Medical Claims	2007
10/12/09	PAYMENT OF INSURANCE CLAIMS 2007	(20,838.00)	201	Medical Claims	2007
10/15/09	PAYMENT OF INSURANCE CLAIMS 2007	(3,267.71)	201	Medical Claims	2007
10/19/09	PAYMENT OF INSURANCE CLAIMS 2007	(6,642.48)	201	Medical Claims	2007
10/22/09	PAYMENT OF INSURANCE CLAIMS 2007	(4,755.57)	201	Medical Claims	2007
10/27/09	PAYMENT OF INSURANCE CLAIMS 2007	(7,144.37)	201	Medical Claims	2007
10/29/09	PAYMENT OF INSURANCE CLAIMS 2007	(33,988.93)	201	Medical Claims	2007
				HRA Select	
10/08/09	CLAIM RECOVERY AUGUST 2009 HRA SELECT	295.54	203	Claims	2007
	CLAIM RECOVERY SEPTEMBER 2009 HRA			HRA Select	
10/30/09	SELECT	50.00	203	Claims	2007
				HRA Waiver	
10/05/09	DOUBLE DIPPER REPAYMENT	25.00	204	Claims	2007
				HRA Waiver	
10/08/09	CLAIM RECOVERY AUGUST 2009 HRA WAIVER	7,349.89	204	Claims	2007
				HRA Waiver	
10/20/09	DOUBLE DIPPER REPAYMENT	20.00	204	Claims	2007
				HRA Waiver	
10/29/09	DOUBLE DIPPER REPAYMENT	50.00	204	Claims	2007
	CLAIM RECOVERY SEPTEMBER 2009 HRA			HRA Waiver	
10/30/09	WAIVER	1,282.26	204	Claims	2007
10/06/09	EXPRESS SCRIPTS (10/06/2009)	84.75	301	Pharmacy Claims	2007
10/27/09	EXPRESS SCRIPTS (10/27/2009)	216.52	301	Pharmacy Claims	2007
				Express Scripts	
10/01/09	EXPRESS SCRIPTS (09/29/09)	(2.50)	302	Admin	2007
				Express Scripts	
10/14/09	EXPRESS SCRIPTS (10/06/09)	(1.39)	302	Admin	2007
				Express Scripts	
10/29/09	EXPRESS SCRIPTS (10/27/09)	(4.17)	302	Admin	2007
10/02/09	INTEREST INCOME	4,876.15	110	Interest Income	2008
	INTEREST EARNED @ NATIONAL CITY 3rd QTR				
10/14/09	PLAN YEAR 08	18.15	110	Interest Income	2008

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-2

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
10/14/09	INTEREST EARNED @ BOA 3rd QTR 2009 HRA SELECT PLAN YEAR 08	0.05	110	Interest Income	2008
10/14/09	INTEREST EARNED @ BOA 3rd QTR 2009 HRA WAIVER PLAN YEAR 08	0.84	110	Interest Income	2008
10/07/09	CLAIM RECOVERY FOR JUNE 2009	512,629.69	201	Medical Claims	2008
10/30/09	MEDICAL ESCHEATS 2008	5,643.64	201	Medical Claims	2008
10/30/09	MEDICAL VOIDS 2008	25,769.23	201	Medical Claims	2008
10/14/09	PAYMENT OF INSURANCE CLAIMS 2008	(438.81)	201	Medical Claims	2008
10/01/09	PAYMENT OF INSURANCE CLAIMS 2008	(64,472.32)	201	Medical Claims	2008
10/05/09	PAYMENT OF INSURANCE CLAIMS 2008	(43,223.24)	201	Medical Claims	2008
10/08/09	PAYMENT OF INSURANCE CLAIMS 2008	(81,828.87)	201	Medical Claims	2008
10/12/09	PAYMENT OF INSURANCE CLAIMS 2008	(154,119.33)	201	Medical Claims	2008
10/15/09	PAYMENT OF INSURANCE CLAIMS 2008	(136,580.87)	201	Medical Claims	2008
10/19/09	PAYMENT OF INSURANCE CLAIMS 2008	(76,773.63)	201	Medical Claims	2008
10/22/09	PAYMENT OF INSURANCE CLAIMS 2008	(88,372.02)	201	Medical Claims	2008
10/27/09	PAYMENT OF INSURANCE CLAIMS 2008	(163,419.86)	201	Medical Claims	2008
10/29/09	PAYMENT OF INSURANCE CLAIMS 2008	(131,202.50)	201	Medical Claims HRA Select	2008
10/08/09	CLAIM RECOVERY AUGUST 2009 HRA SELECT	1,657.65	203	Claims	2008
10/30/09	CLAIM RECOVERY SEPTEMBER 2009 HRA SELECT	490.35	203	HRA Select Claims	2008
10/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(196.23)	203	HRA Select Claims	2008
10/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(8,711.36)	203	HRA Select Claims	2008
10/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
10/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
10/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
10/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
10/20/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,253.57)	203	HRA Select Claims	2008
10/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
10/27/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,270.74)	203	HRA Select Claims	2008
10/28/09	HRA CLAIM PAYMENTS (HRA SELECT)	2,177.84	203	HRA Select Claims	2008
10/08/09	CLAIM RECOVERY AUGUST 2009 HRA WAIVER	10,694.31	204	HRA Waiver Claims	2008
10/30/09	NON QUALIFIED EXPENSE REPAYMENT CLAIM RECOVERY SEPTEMBER 2009 HRA WAIVER	74.48	204	HRA Waiver Claims	2008
10/30/09	WAIVER	2,246.54	204	HRA Waiver Claims	2008
10/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(142.42)	204	HRA Waiver Claims	2008
10/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	2,598.48	204	HRA Waiver Claims	2008
10/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	649.62	204	HRA Waiver Claims	2008
10/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(9.95)	204	HRA Waiver Claims	2008
10/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(39.42)	204	HRA Waiver Claims	2008
10/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	628.45	204	HRA Waiver Claims	2008
10/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	638.86	204	HRA Waiver Claims	2008
10/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1.80)	204	HRA Waiver Claims	2008

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**  
Page A-3

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
10/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	649.62	204	HRA Wai ver Claims	2008
10/20/09	HRA CLAIM PAYMENTS (HRA WAIVER)	336.88	204	HRA Wai ver Claims	2008
10/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	649.62	204	HRA Wai ver Claims	2008
10/27/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(16,308.35)	204	HRA Wai ver Claims	2008
10/28/09	HRA CLAIM PAYMENTS (HRA WAIVER)	15,152.42	204	HRA Wai ver Claims	2008
10/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(15.26)	204	HRA Wai ver Claims	2008
10/06/09	EXPRESS SCRIPT S (10/06/2009)	50.35	301	Phar macy Clai ms	2008
10/13/09	EXPRESS SCRIPT S (10/13/2009)	(231.02)	301	Phar macy Clai ms	2008
10/20/09	EXPRESS SCRIPT S (10/20/2009)	(3,646.63)	301	Phar macy Clai ms	2008
10/27/09	EXPRESS SCRIPT S (10/27/2009)	(35,513.19)	301	Phar macy Clai ms	2008
10/01/09	EXPRESS SCRIPT S (09/29/09)	(59.17)	302	Express Scripts Admi n	2008
10/14/09	EXPRESS SCRIPT S (10/06/09)	(5.28)	302	Express Scripts Admi n	2008
10/16/09	EXPRESS SCRIPT S (10/13/09)	(64.17)	302	Express Scripts Admi n	2008
10/29/09	EXPRESS SCRIPT S (10/27/09)	(1,786.39)	302	Express Scripts Admi n	2008
10/29/09	EXPRESS SCRIPT S (10/20/09)	(180.00)	302	Express Scripts Admi n	2008
10/15/09	RETURNED PREMIUM PAYMENT CHK#4054	(286.96)	101	Premiums	2009
10/01/09	VARIOUS PREMIUMS	1,085,366.66	101	Premiums	2009
10/02/09	VARIOUS PREMIUMS	565,697.39	101	Premiums	2009
10/05/09	VARIOUS PREMIUMS	1,156,667.75	101	Premiums	2009
10/06/09	VARIOUS PREMIUMS	221,465.11	101	Premiums	2009
10/07/09	KCTCS #45470 PREMIUM PAYMENT SEPTEMBER 09	2,430,622.85	101	Premiums	2009
10/07/09	VARIOUS PREMIUMS	769,363.13	101	Premiums	2009
10/09/09	VARIOUS PREMIUMS	1,024,526.85	101	Premiums	2009
10/12/09	VARIOUS PREMIUMS	459,535.18	101	Premiums	2009
10/13/09	VARIOUS PREMIUMS	236,871.51	101	Premiums	2009
10/15/09	VARIOUS PREMIUMS	620,135.01	101	Premiums	2009
10/16/09	VARIOUS PREMIUMS	519,280.24	101	Premiums	2009
10/19/09	VARIOUS PREMIUMS	548,611.78	101	Premiums	2009
10/20/09	VARIOUS PREMIUMS	14,628.48	101	Premiums	2009
10/21/09	VARIOUS PREMIUMS	17,247.54	101	Premiums	2009
10/21/09	COBRA PREMIUMS 9/09	240,208.13	101	Premiums	2009
10/21/09	KRS #31100 HEALTH PREMIUM	10,051.66	101	Premiums	2009
10/21/09	KRS #31100 HEALTH PREMIUM	10,047.20	101	Premiums	2009
10/22/09	SILVER GROVE #00533 SEPT 09 HEALTH	2,441.80	101	Premiums	2009
10/22/09	VARIOUS PREMIUMS	232,500.35	101	Premiums	2009
10/23/09	VARIOUS PREMIUMS	262,972.28	101	Premiums	2009
10/26/09	VARIOUS PREMIUMS	860,154.13	101	Premiums	2009
10/27/09	VARIOUS PREMIUMS	118,603.14	101	Premiums	2009
10/28/09	VARIOUS PREMIUMS	180,846.01	101	Premiums	2009
10/29/09	VARIOUS PREMIUMS	279,884.17	101	Premiums	2009
10/30/09	VARIOUS PREMIUMS	955,536.30	101	Premiums	2009
10/02/09	VARIOUS EPAY PREMIUMS 09	255,065.67	101	Premiums	2009
10/05/09	VARIOUS EPAY PREMIUMS 09	54,351.04	101	Premiums	2009
10/07/09	VARIOUS EPAY PREMIUMS 09	36,868.94	101	Premiums	2009
10/08/09	VARIOUS EPAY PREMIUMS 09	51,858.32	101	Premiums	2009
10/09/09	VARIOUS EPAY PREMIUMS 09	28,536.28	101	Premiums	2009
10/12/09	VARIOUS EPAY PREMIUMS 09	132,896.59	101	Premiums	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-4

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
10/14/09	VARIOUS EPAY PREMIUMS 09	3,354.96	101	Premiums	2009
10/15/09	VARIOUS EPAY PREMIUMS 09	66,363.47	101	Premiums	2009
10/16/09	VARIOUS EPAY PREMIUMS 09	11,720.02	101	Premiums	2009
10/16/09	VARIOUS EPAY PREMIUMS 09	1,188,500.48	101	Premiums	2009
10/19/09	VARIOUS EPAY PREMIUMS 09	27,466.64	101	Premiums	2009
10/19/09	VARIOUS EPAY PREMIUMS 09	80,418.10	101	Premiums	2009
10/21/09	VARIOUS EPAY PREMIUMS 09	1,635.24	101	Premiums	2009
10/23/09	VARIOUS EPAY PREMIUMS 09	102,229.84	101	Premiums	2009
10/30/09	VARIOUS EPAY PREMIUMS 09	9,272.22	101	Premiums	2009
10/23/09	VARIOUS EPAY PREMIUMS 09	16,691.75	101	Premiums	2009
10/30/09	VARIOUS EPAY PREMIUMS 09	11,939.18	101	Premiums	2009
10/28/09	VARIOUS EPAY PREMIUMS 09	43,994.78	101	Premiums	2009
10/30/09	VARIOUS EPAY PREMIUMS 09	134,681.48	101	Premiums	2009
10/30/09	VARIOUS EPAY PREMIUMS 09	12,918.66	101	Premiums	2009
10/30/09	VARIOUS EPAY PREMIUMS 09	25,274.80	101	Premiums	2009
10/05/09	HEALTH INSURANCE REFUND	(841.92)	101	Premiums	2009
10/07/09	HEALTH INSURANCE REFUND	(1,186.81)	101	Premiums	2009
10/07/09	HEALTH INSURANCE REFUND	(1,572.24)	101	Premiums	2009
10/07/09	HEALTH INSURANCE REFUND	(1,497.25)	101	Premiums	2009
10/13/09	HEALTH INSURANCE REFUND	(7,441.36)	101	Premiums	2009
10/13/09	HEALTH INSURANCE REFUND	(555.62)	101	Premiums	2009
10/13/09	HEALTH INSURANCE REFUND	(930.62)	101	Premiums	2009
10/13/09	HEALTH INSURANCE REFUND	(812.36)	101	Premiums	2009
10/13/09	HEALTH INSURANCE REFUND	(227.22)	101	Premiums	2009
10/15/09	HEALTH INSURANCE REFUND	(2,290.83)	101	Premiums	2009
10/21/09	HEALTH INSURANCE REFUND	(2,284.56)	101	Premiums	2009
10/21/09	HEALTH INSURANCE REFUND	(2,110.98)	101	Premiums	2009
10/21/09	HEALTH INSURANCE REFUND	(1,514.59)	101	Premiums	2009
10/21/09	HEALTH INSURANCE REFUND	(26.86)	101	Premiums	2009
10/26/09	HEALTH INSURANCE REFUND	(1,210.23)	101	Premiums	2009
10/28/09	HEALTH INSURANCE REFUND	(3,164.49)	101	Premiums	2009
10/28/09	HEALTH INSURANCE REFUND	(5,593.04)	101	Premiums	2009
10/28/09	HEALTH INSURANCE REFUND	(1,024.26)	101	Premiums	2009
10/28/09	HEALTH INSURANCE REFUND	(2,290.59)	101	Premiums	2009
10/28/09	HEALTH INSURANCE REFUND	(56.50)	101	Premiums	2009
10/29/09	HEALTH INSURANCE REFUND	(46.00)	101	Premiums	2009
10/30/09	HEALTH INSURANCE REFUND	(6,453.55)	101	Premiums	2009
10/30/09	HEALTH INSURANCE REFUND	(2,731.56)	101	Premiums	2009
10/30/09	HEALTH INSURANCE REFUND	(11,042.52)	101	Premiums	2009
10/01/09	UPPS PREMIUM PAYMENT SEPT 09	22,294,401.18	101	Premiums	2009
10/02/09	KDE PREMIUMS SEPTEMBER 09 BILL PERIOD	45,453,623.85	101	Premiums	2009
10/15/09	KRS REOCCUR OCT 09 HEALTH	20,863,409.43	101	Premiums	2009
10/08/09	KTRS OCT 09 HEALTH PREMIUM	10,970,985.75	101	Premiums	2009
10/08/09	HRA CONTRIBUTIONS (09/30/2009)	386,225.00	102	HRA Wai ver Contributi on	2009
10/23/09	JCCO FSA CONTRIBUTIONS (10/15/2009)	7,754.92	102	HRA Wai ver Contributi on	2009
10/23/09	HRA CONTRIBUTIONS (10/15/2009)	392,875.00	102	HRA Wai ver Contributi on	2009
10/15/09	HRA CONTRIBUTIONS SUPPLEMENTAL	87.50	102	HRA Wai ver Contributi on	2009
10/01/09	HRA (QUASI) DEPOSIT	875.00	102	HRA Wai ver Contributi on	2009
10/05/09	HRA (QUASI) DEPOSIT	525.00	102	HRA Wai ver Contributi on	2009
10/13/09	HRA (QUASI) DEPOSIT	612.50	102	HRA Wai ver Contributi on	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-5

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
10/15/09	HRA (QUASI) DEPOSIT	1,050.00	102	HRA Wai ver Contributi on	2009
10/16/09	HRA (UPPS) DEPOSIT	87.50	102	HRA Wai ver Contributi on	2009
10/16/09	HRA (QUASI) DEPOSIT	962.50	102	HRA Wai ver Contributi on	2009
10/19/09	HRA (QUASI) DEPOSIT	175.00	102	HRA Wai ver Contributi on	2009
10/22/09	HRA (QUASI) DEPOSIT	1,662.50	102	HRA Wai ver Contributi on	2009
10/26/09	HRA (QUASI) DEPOSIT	1,235.42	102	HRA Wai ver Contributi on	2009
10/27/09	HRA (QUASI) DEPOSIT	1,575.00	102	HRA Wai ver Contributi on	2009
10/28/09	HRA (QUASI) DEPOSIT	350.00	102	HRA Wai ver Contributi on	2009
10/29/09	HRA (UPPS) DEPOSIT	87.50	102	HRA Wai ver Contributi on	2009
10/30/09	HRA (QUASI) DEPOSIT	612.50	102	HRA Wai ver Contributi on	2009
10/14/09	HRA WAIVER QUASI 2009	87.50	102	HRA Wai ver Contributi on	2009
10/19/09	HRA WAIVER QUASI 2009	1,575.00	102	HRA Wai ver Contributi on	2009
10/19/09	HRA WAIVER QUASI 2009	262.50	102	HRA Wai ver Contributi on	2009
10/30/09	HRA WAIVER QUASI 2009	787.50	102	HRA Wai ver Contributi on	2009
10/20/09	UPPS HRA REFUND	(612.50)	102	HRA Wai ver Contributi on	2009
10/21/09	UPPS HRA REFUND	(437.50)	102	HRA Wai ver Contributi on	2009
10/21/09	UPPS HRA REFUND	(87.50)	102	HRA Wai ver Contributi on	2009
10/26/09	UPPS HRA REFUND	(87.50)	102	HRA Wai ver Contributi on	2009
10/30/09	UPPS HRA REFUND	(1,050.00)	102	HRA Wai ver Contributi on	2009
10/28/09	KDE HRA WAIVER OCT 09	3,673,512.50	102	HRA Wai ver Contributi on	2009
10/02/09	INTEREST INCOME INTEREST EARNED @ NATIONAL CITY 3rd QTR PLAN YEAR 09	(3,571.45) 4,911.45	110	Interest Income	2009
10/14/09	INTEREST EARNED @ BOA 3rd QTR 2009 HRA SELECT PLAN YEAR 09	0.69	110	Interest Income	2009
10/14/09	INTEREST EARNED @ BOA 3rd QTR 2009 HRA WAIVER PLAN YEAR 09	11.53	110	Interest Income	2009
10/07/09	CLAIM RECOVER Y FOR JUNE 2009	168,549.15	201	Medical Claims	2009
10/30/09	MEDICAL VOIDS 2009 CORRECTION OF FY ON MD-794- MDW1000000888	59,872.98 637.09	201	Medical Claims	2009
10/14/09	PAYMENT OF INSURANCE CLAIMS 2009	(31,419.07)	201	Medical Claims	2009
09/30/09	PAYMENT OF INSURANCE CLAIMS 2009	(7,719.98)	201	Medical Claims	2009
10/01/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,496,120.49)	201	Medical Claims	2009
10/02/09	PAYMENT OF INSURANCE CLAIMS 2009	(31,733.63)	201	Medical Claims	2009
10/05/09	PAYMENT OF INSURANCE CLAIMS 2009	(12,362,225.77)	201	Medical Claims	2009
10/06/09	PAYMENT OF INSURANCE CLAIMS 2009	(12,328.19)	201	Medical Claims	2009
10/07/09	PAYMENT OF INSURANCE CLAIMS 2009	(121.83)	201	Medical Claims	2009
10/08/09	PAYMENT OF INSURANCE CLAIMS 2009	(4,806,990.36)	201	Medical Claims	2009
10/09/09	PAYMENT OF INSURANCE CLAIMS 2009	(16,171.62)	201	Medical Claims	2009
10/12/09	PAYMENT OF INSURANCE CLAIMS 2009	(15,209,399.40)	201	Medical Claims	2009
10/13/09	PAYMENT OF INSURANCE CLAIMS 2009	(29,906.72)	201	Medical Claims	2009
10/15/09	PAYMENT OF INSURANCE CLAIMS 2009	(7,793,345.98)	201	Medical Claims	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-6

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
10/16/09	PAYMENT OF INSURANCE CLAIMS 2009	(65,743.92)	201	Medical Claims	2009
10/19/09	PAYMENT OF INSURANCE CLAIMS 2009	(12,166,908.14)	201	Medical Claims	2009
10/20/09	PAYMENT OF INSURANCE CLAIMS 2009	(813.42)	201	Medical Claims	2009
10/21/09	PAYMENT OF INSURANCE CLAIMS 2009	(6,085.08)	201	Medical Claims	2009
10/22/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,203,666.74)	201	Medical Claims	2009
10/23/09	PAYMENT OF INSURANCE CLAIMS 2009	(909.94)	201	Medical Claims	2009
10/27/09	PAYMENT OF INSURANCE CLAIMS 2009	(13,285,165.65)	201	Medical Claims	2009
10/28/09	PAYMENT OF INSURANCE CLAIMS 2009	(874.77)	201	Medical Claims	2009
10/29/09	PAYMENT OF INSURANCE CLAIMS 2009	(7,492,788.42)	201	Medical Claims	2009
10/14/09	HUMANA ASO FEES OCT 09	(5,196,789.25)	202	Humana Admin	2009
10/29/09	HUMANA SHARED SAVINGS SEPT 09	(357,519.94)	202	Humana Admin	2009
10/08/09	CLAIM RECOVERY AUGUST 2009 HRA SELECT	5,127.73	203	Claims	2009
10/30/09	CLAIM RECOVERY SEPTEMBER 2009 HRA SELECT	2,874.80	203	HRA Select	2009
09/30/09	HRA CLAIM PAYMENTS (HRA SELECT)	(21,028.36)	203	HRA Select	2009
10/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(32,590.51)	203	Claims	2009
10/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(66,652.22)	203	HRA Select	2009
10/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(81,339.51)	203	Claims	2009
10/06/09	HRA CLAIM PAYMENTS (HRA SELECT)	(13,588.69)	203	HRA Select	2009
10/07/09	HRA CLAIM PAYMENTS (HRA SELECT)	(24,022.80)	203	Claims	2009
10/08/09	HRA CLAIM PAYMENTS (HRA SELECT)	(34,798.93)	203	HRA Select	2009
10/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(35,240.38)	203	Claims	2009
10/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(95,580.53)	203	HRA Select	2009
10/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(21,233.86)	203	Claims	2009
10/14/09	HRA CLAIM PAYMENTS (HRA SELECT)	(24,468.96)	203	HRA Select	2009
10/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(34,364.46)	203	Claims	2009
10/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(40,308.23)	203	HRA Select	2009
10/19/09	HRA CLAIM PAYMENTS (HRA SELECT)	(74,983.52)	203	Claims	2009
10/20/09	HRA CLAIM PAYMENTS (HRA SELECT)	(26,210.85)	203	HRA Select	2009
10/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(31,240.67)	203	Claims	2009
10/22/09	HRA CLAIM PAYMENTS (HRA SELECT)	(38,688.05)	203	HRA Select	2009
10/27/09	HRA CLAIM PAYMENTS (HRA SELECT)	(111,499.04)	203	Claims	2009
10/28/09	HRA CLAIM PAYMENTS (HRA SELECT)	(53,428.43)	203	HRA Select	2009
10/29/09	HRA CLAIM PAYMENTS (HRA SELECT)	(36,880.45)	203	Claims	2009
10/08/09	CLAIM RECOVERY AUGUST 2009 HRA WAIVER	23,057.49	204	HRA Waiver	2009
10/30/09	CLAIM RECOVERY SEPTEMBER 2009 HRA WAIVER	19,836.68	204	Claims	2009
09/30/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(123,246.43)	204	HRA Waiver	2009
10/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(150,985.76)	204	Claims	2009
10/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(141,409.70)	204	HRA Waiver	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-7

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
10/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(237,330.22)	204	HRA Wai ver Claims	2009
10/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(74,669.76)	204	HRA Wai ver Claims	2009
10/07/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(147,092.11)	204	HRA Wai ver Claims	2009
10/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(138,806.10)	204	HRA Wai ver Claims	2009
10/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(137,714.67)	204	HRA Wai ver Claims	2009
10/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(269,960.64)	204	HRA Wai ver Claims	2009
10/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(85,160.68)	204	HRA Wai ver Claims	2009
10/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(106,110.57)	204	HRA Wai ver Claims	2009
10/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(134,137.65)	204	HRA Wai ver Claims	2009
10/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(107,401.42)	204	HRA Wai ver Claims	2009
10/19/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(219,837.81)	204	HRA Wai ver Claims	2009
10/20/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(91,379.96)	204	HRA Wai ver Claims	2009
10/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(113,450.59)	204	HRA Wai ver Claims	2009
10/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(152,895.68)	204	HRA Wai ver Claims	2009
10/27/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(321,522.34)	204	HRA Wai ver Claims	2009
10/28/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(252,582.68)	204	HRA Wai ver Claims	2009
10/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(122,297.77)	204	HRA Wai ver Claims	2009
10/06/09	EXPRESS SCRIPT S (10/06/2009)	(6,047,399.14)	301	Phar macy Clai ms	2009
10/13/09	EXPRESS SCRIPT S (10/13/2009)	(6,166,189.16)	301	Phar macy Clai ms	2009
10/20/09	EXPRESS SCRIPT S (10/20/2009)	(6,419,642.75)	301	Phar macy Clai ms	2009
10/27/09	EXPRESS SCRIPT S (10/27/2009)	(6,417,745.37)	301	Phar macy Clai ms	2009
10/01/09	EXPRESS SCRIPT S (09/29/09)	(140,344.10)	302	Express Scripts Admi n	2009
10/14/09	EXPRESS SCRIPT S (10/06/09)	(146,180.27)	302	Express Scripts Admi n	2009
10/16/09	EXPRESS SCRIPT S (10/13/09) COUNTS	(234,820.70)	302	Express Scripts Admi n	2009
10/16/09	EXPRESS SCRIPT S (10/13/09)	(137,632.11)	302	Express Scripts Admi n	2009
10/29/09	EXPRESS SCRIPT S (10/27/09)	(148,958.21)	302	Express Scripts Admi n	2009
10/29/09	EXPRESS SCRIPT S (10/20/09)	(148,664.74)	302	Express Scripts Admi n	2009
10/16/09	2ND QTR TRUST TRANSFER TO KEHP OPERATIONS FUND	(1,275,000.00)	501	Other Payments & Adj	2009
	October Acti vity	<u>(\$8,066,468.26)</u>			
	Ending Balance	<u><u>\$9,878,444.67</u></u>			

<b>October Account Summary</b>		
101	Premiums	114,644,530.40
102	HRA Waiver Contribution	4,470,702.84
110	Interest Income	9,021.72
120	Drug Rebates	0.00
130	Transfers <b><i>From</i></b> other plan year(s)	0.00
201	Medical Claims	(90,344,330.41)
202	Humana Admin	(5,554,309.19)
203	HRA Select Claims	(909,795.64)
204	HRA Waiver Claims	(3,058,569.14)
301	Pharmacy Claims	(25,090,015.64)
302	Express Scripts Admin	(958,703.20)
500	Transfers <b><i>To</i></b> other plan year(s)	0.00
501	Other Payments & Adj	(1,275,000.00)
<b>Account Activity - October 2009</b>		<b>(8,066,468.26)</b>

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-9

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance - 11/01/2009</u>	<u>\$9,878,444.67</u>			
11/02/09	CLAIM RECOVERY FOR JULY & AUGUST 2009	33,356.21	201	Medical Claims	2006
11/02/09	REPORTED UNCLAIMED PROPERTY MED06	(27,604.43)	201	Medical Claims	2006
11/05/09	PAYMENT OF INSURANCE CLAIMS 2006	(8,211.22)	201	Medical Claims	2006
11/09/09	PAYMENT OF INSURANCE CLAIMS 2006	(368.05)	201	Medical Claims	2006
11/17/09	PAYMENT OF 06 MEDICAL CLAIMS	(1,427.81)	201	Medical Claims	2006
11/19/09	PAYMENT OF 06 MEDICAL CLAIMS	(484.77)	201	Medical Claims	2006
11/24/09	PAYMENT OF INSURANCE CLAIMS 2006	(450.92)	201	Medical Claims	2006
11/02/09	CLAIM RECOVERY FOR JULY & AUGUST 2009	267,991.06	201	Medical Claims	2007
11/23/09	MEDICAL VOIDS 2007	141.08	201	Medical Claims	2007
11/23/09	MEDICAL ESCHEATS 2007	142.25	201	Medical Claims	2007
11/02/09	PAYMENT OF INSURANCE CLAIMS 2007	(4,765.24)	201	Medical Claims	2007
11/05/09	PAYMENT OF INSURANCE CLAIMS 2007	(13,883.47)	201	Medical Claims	2007
11/09/09	PAYMENT OF INSURANCE CLAIMS 2007	(29,771.41)	201	Medical Claims	2007
11/12/09	PAYMENT OF 07 MEDICAL CLAIMS	(6,481.81)	201	Medical Claims	2007
11/17/09	PAYMENT OF 07 MEDICAL CLAIMS	(12,081.01)	201	Medical Claims	2007
11/19/09	PAYMENT OF 07 MEDICAL CLAIMS	(17,955.44)	201	Medical Claims	2007
11/24/09	PAYMENT OF INSURANCE CLAIMS 2007	(9,513.56)	201	Medical Claims	2007
11/06/09	NON QUALIFIED EXPENSE REPAYMENT	25.00	204	HRA Waiver Claims	2007
11/18/09	DOUBLE DIPPER REPAYMENT	20.00	204	HRA Waiver Claims	2007
11/18/09	EXPRESS SCRIPTS (11/18/2009)	(9.96)	301	Pharmacy Claims	2007
11/24/09	EXPRESS SCRIPTS (11/24/2009)	111.97	301	Pharmacy Claims	2007
11/23/09	EXPRESS SCRIPTS INC (11/17/09)	(2.50)	302	Express Scripts Admin	2007
11/02/09	CLAIM RECOVERY FOR JULY & AUGUST 2009	1,894,335.48	201	Medical Claims	2008
11/23/09	MEDICAL ESCHEATS 2008	5,301.22	201	Medical Claims	2008
11/23/09	MEDICAL VOIDS 2008	26,036.82	201	Medical Claims	2008
11/02/09	PAYMENT OF INSURANCE CLAIMS 2008	(57,255.83)	201	Medical Claims	2008
11/05/09	PAYMENT OF INSURANCE CLAIMS 2008	(91,029.60)	201	Medical Claims	2008
11/09/09	PAYMENT OF INSURANCE CLAIMS 2008	(34,424.37)	201	Medical Claims	2008
11/12/09	PAYMENT OF 08 MEDICAL CLAIMS	(75,444.69)	201	Medical Claims	2008
11/17/09	PAYMENT OF 08 MEDICAL CLAIMS	(29,294.20)	201	Medical Claims	2008
11/19/09	PAYMENT OF 08 MEDICAL CLAIMS	(63,328.08)	201	Medical Claims	2008
11/24/09	PAYMENT OF INSURANCE CLAIMS 2008	(76,786.46)	201	Medical Claims	2008
11/04/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,355.68)	203	HRA Select Claims	2008
11/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
11/06/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
11/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(6,533.52)	203	HRA Select Claims	2008
11/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
11/20/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,355.68)	203	HRA Select Claims	2008
11/20/09	HRA WAIVER ESCHEATED CHECKS 2008	1,074.11	204	HRA Waiver Claims	2008
11/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(638.60)	204	HRA Waiver Claims	2008
11/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	1,304.24	204	HRA Waiver Claims	2008
11/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	624.62	204	HRA Waiver Claims	2008
11/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	649.62	204	HRA Waiver Claims	2008
11/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	1,693.48	204	HRA Waiver	2008

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-10

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
				Claims	
11/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	628.21	204	HRA Wai ver	2008
				Claims	
11/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(156.43)	204	HRA Wai ver	2008
				Claims	
11/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(50.82)	204	HRA Wai ver	2008
				Claims	
11/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(40.00)	204	HRA Wai ver	2008
				Claims	
11/19/09	PAYMENT OF 08 WAIVER CLAIMS	(174.84)	204	HRA Wai ver	2008
				Claims	
11/20/09	HRA CLAIM PAYMENTS (HRA WAIVER)	1,284.24	204	HRA Wai ver	2008
				Claims	
11/25/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(214.94)	204	HRA Wai ver	2008
				Claims	
11/03/09	EXPRESS SCRIPT S (11/03/2009)	(1,252.00)	301	Phar macy Clai ms	2008
11/10/09	EXPRESS SCRIPT S (11/10/2009)	(3,426.00)	301	Phar macy Clai ms	2008
11/18/09	EXPRESS SCRIPT S (11/18/2009)	(9.00)	301	Phar macy Clai ms	2008
11/24/09	EXPRESS SCRIPT S (11/24/2009)	(519.54)	301	Phar macy Clai ms	2008
				Express Scripts	
11/10/09	EXPRESS SCRIPT S INC (11/03/09)	(80.00)	302	Admi n	2008
				Express Scripts	
11/17/09	EXPRESS SCRIPT S INC (11/10/09)	(202.50)	302	Admi n	2008
				Express Scripts	
11/23/09	EXPRESS SCRIPT S INC (11/17/09)	(2.50)	302	Admi n	2008
10/22/09	KRS #31100 HEALTH PREMIUM	142,675.74	101	Premiums	2009
11/02/09	VARIOUS PREMIUMS	1,361,800.86	101	Premiums	2009
11/04/09	VARIOUS PREMIUMS	862,175.10	101	Premiums	2009
11/05/09	JENKINS #00276 PREMIUM PAYMENT	5,663.48	101	Premiums	2009
	KCTCS #45470 PREMIUM PAYMENT OCTOBER 09				
11/05/09	VARIOUS PREMIUMS	2,480,837.26	101	Premiums	2009
11/05/09	VARIOUS PREMIUMS	1,310,286.09	101	Premiums	2009
11/06/09	VARIOUS PREMIUMS	505,865.73	101	Premiums	2009
11/06/09	KRS #31100 HEALTH PREMIUM	10,243.62	101	Premiums	2009
11/09/09	VARIOUS PREMIUMS	490,977.78	101	Premiums	2009
11/10/09	VARIOUS PREMIUMS	290,042.65	101	Premiums	2009
11/12/09	VARIOUS PREMIUMS	430,143.43	101	Premiums	2009
11/13/09	VARIOUS PREMIUMS	333,836.05	101	Premiums	2009
11/17/09	SILVER GROVE #00533 OCT 09 HEALTH	2,643.01	101	Premiums	2009
11/17/09	VARIOUS PREMIUMS	730,587.87	101	Premiums	2009
11/18/09	VARIOUS PREMIUMS	265,902.54	101	Premiums	2009
11/19/09	VARIOUS PREMIUMS	288,002.06	101	Premiums	2009
11/20/09	VARIOUS PREMIUMS	512,741.90	101	Premiums	2009
11/23/09	VARIOUS PREMIUMS	939,811.70	101	Premiums	2009
11/24/09	VARIOUS PREMIUMS	188,385.58	101	Premiums	2009
11/25/09	VARIOUS PREMIUMS	454,880.33	101	Premiums	2009
11/30/09	VARIOUS PREMIUMS	1,313,316.43	101	Premiums	2009
11/02/09	VARIOUS EPAY PREMIUMS 09	145,292.08	101	Premiums	2009
11/02/09	VARIOUS EPAY PREMIUMS 09	1,431,234.42	101	Premiums	2009
11/04/09	VARIOUS EPAY PREMIUMS 09	161,591.66	101	Premiums	2009
11/05/09	VARIOUS EPAY PREMIUMS 09	57,043.69	101	Premiums	2009
11/06/09	VARIOUS EPAY PREMIUMS 09	163,742.30	101	Premiums	2009
11/09/09	VARIOUS EPAY PREMIUMS 09	23,776.98	101	Premiums	2009
11/11/09	VARIOUS EPAY PREMIUMS 09	35,287.46	101	Premiums	2009
11/12/09	VARIOUS EPAY PREMIUMS 09	5,266.58	101	Premiums	2009
11/13/09	VARIOUS EPAY PREMIUMS 09	14,700.68	101	Premiums	2009
11/16/09	VARIOUS EPAY PREMIUMS 09	15,026.74	101	Premiums	2009
11/16/09	VARIOUS EPAY PREMIUMS 09	142,590.22	101	Premiums	2009
11/19/09	VARIOUS EPAY PREMIUMS 09	4,117.98	101	Premiums	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-11

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
11/20/09	VARIOUS EPAY PREMIUMS 09	45,008.96	101	Premiums	2009
11/23/09	VARIOUS EPAY PREMIUMS 09	566.20	101	Premiums	2009
11/24/09	VARIOUS EPAY PREMIUMS 09	12,130.74	101	Premiums	2009
11/24/09	VARIOUS EPAY PREMIUMS 09	211,637.00	101	Premiums	2009
11/25/09	VARIOUS EPAY PREMIUMS 09	255,623.86	101	Premiums	2009
11/30/09	VARIOUS EPAY PREMIUMS 09	172,621.52	101	Premiums	2009
11/30/09	VARIOUS EPAY PREMIUMS 09	132,676.55	101	Premiums	2009
11/04/09	Hlth Ins R efund	(2,577.61)	101	Premiums	2009
11/04/09	Hlth Ins R efund	(2,474.11)	101	Premiums	2009
11/04/09	Hlth Ins R efund	(2,180.09)	101	Premiums	2009
11/04/09	Hlth Ins R efund	(2,634.18)	101	Premiums	2009
11/04/09	KRS Hlth Ins Refund	(14,401.64)	101	Premiums	2009
11/05/09	Admi n Fee Refund	(3.00)	101	Premiums	2009
11/05/09	Hlth Ins R efund	(636.13)	101	Premiums	2009
11/10/09	Hlth Ins R efund	(1,295.81)	101	Premiums	2009
11/19/09	Hlth Ins R efund	(1,281.31)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(4,753.54)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(4,353.14)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(4,194.98)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(3,919.73)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(1,204.51)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(862.30)	101	Premiums	2009
11/12/09	Hlth Ins R efund	(770.71)	101	Premiums	2009
11/13/09	Hlth Ins R efund	(3,490.58)	101	Premiums	2009
11/17/09	Hlth Ins R efund	(3,420.40)	101	Premiums	2009
11/17/09	Hlth Ins R efund	(952.40)	101	Premiums	2009
11/17/09	Hlth Ins R efund	(1,770.40)	101	Premiums	2009
11/16/09	ARRA SUBSID Y REFUND FOR COBRA	(750.78)	101	Premiums	2009
11/17/09	KRS Hlth Ins Refund	(134.62)	101	Premiums	2009
11/18/09	Hlth Ins R efund	(1,746.45)	101	Premiums	2009
11/18/09	Hlth Ins R efund	(3,153.48)	101	Premiums	2009
11/23/09	Hlth Ins R efund	(2,644.22)	101	Premiums	2009
11/23/09	Hlth Ins R efund	(1,832.45)	101	Premiums	2009
11/23/09	Hlth Ins R efund	(1,157.86)	101	Premiums	2009
11/23/09	Hlth Ins R efund	(6,872.29)	101	Premiums	2009
11/23/09	Hlth Ins R efund	(11,527.92)	101	Premiums	2009
11/23/09	Hlth Ins R efund	(6,084.19)	101	Premiums	2009
11/24/09	HEALTH PREMIUM REFUND	(649.86)	101	Premiums	2009
11/24/09	HEALTH PREMIUM REFUND	(1,361.39)	101	Premiums	2009
11/24/09	HEALTH PREMIUM REFUND	(1,830.56)	101	Premiums	2009
11/24/09	HEALTH PREMIUM REFUND	(871.46)	101	Premiums	2009
11/24/09	HEALTH PREMIUM REFUND	(5,169.68)	101	Premiums	2009
11/30/09	Hlth Ins R efund	(2,193.38)	101	Premiums	2009
11/03/09	KDE PREMIUMS OCTOBER 09 BILL PERIOD	47,149,361.46	101	Premiums	2009
11/03/09	UPPS PREMIUM PAYMENT OCT 09	22,363,351.40	101	Premiums	2009
11/25/09	KRS REOCCUR NOV 09 HEALTH (partial pmt)	20,000,000.00	101	Premiums	2009
11/06/09	KTRS HEALTH PREMIUM PAYMENT	10,889,222.47	101	Premiums	2009
11/05/09	HRA CONTRIBUTIONS (10/31/2009)	385,630.00	102	HRA Wai ver Contributi on	2009
11/24/09	JCCO FSA CONTRIBUTIONS (11/15/2009)	7,765.65	102	HRA Wai ver Contributi on	2009
11/24/09	HRA CONTRIBUTIONS (11/15/2009)	394,432.50	102	HRA Wai ver Contributi on	2009
11/02/09	HRA (QUASI) DEPOSIT	787.50	102	HRA Wai ver Contributi on	2009
11/05/09	HRA (QUASI) DEPOSIT	1,050.00	102	HRA Wai ver Contributi on	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-12

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
11/06/09	HRA (QUASI) DEPOSIT	87.50	102	HRA Wai ver Contributi on	2009
11/09/09	HRA (QUASI) DEPOSIT	612.50	102	HRA Wai ver Contributi on	2009
11/12/09	HRA (QUASI) DEPOSIT	962.50	102	HRA Wai ver Contributi on	2009
11/17/09	HRA (QUASI) DEPOSIT	875.00	102	HRA Wai ver Contributi on	2009
11/19/09	HRA WAIVER PAYMENTS	1,575.00	102	HRA Wai ver Contributi on	2009
11/23/09	HRA (QUASI) DEPOSIT	875.00	102	HRA Wai ver Contributi on	2009
11/30/09	HRA (QUASI) DEPOSIT	4,550.00	102	HRA Wai ver Contributi on	2009
11/11/09	HRA Wai ver QU ASI 2009	1,050.00	102	HRA Wai ver Contributi on	2009
11/16/09	HRA Wai ver QU ASI 2009	612.50	102	HRA Wai ver Contributi on	2009
11/18/09	HRA Wai ver QU ASI 2009	1,925.00	102	HRA Wai ver Contributi on	2009
11/05/09	HRA Refund	(175.00)	102	HRA Wai ver Contributi on	2009
11/05/09	HRA Refund	(262.50)	102	HRA Wai ver Contributi on	2009
11/18/09	UPPS HRA Refund	(437.50)	102	HRA Wai ver Contributi on	2009
11/19/09	UPPS HRA Refund	(175.00)	102	HRA Wai ver Contributi on	2009
11/23/09	UPPS HRA Refund	(437.50)	102	HRA Wai ver Contributi on	2009
11/24/09	HRA WAIVER REFUND	(700.00)	102	HRA Wai ver Contributi on	2009
11/30/09	UPPS HRA Refund	(1,925.00)	102	HRA Wai ver Contributi on	2009
11/24/09	KDE HRA WAIVER NOV09	3,620,487.50	102	HRA Wai ver Contributi on	2009
11/04/09	HRA CONTRIBUTIONS (09/15/2009)	390,687.50	102	HRA Wai ver Contributi on	2009
11/13/09	HRA CONTRIBUTIONS (10/15/2009)	392,875.00	102	HRA Wai ver Contributi on	2009
11/04/09	HRA CONTRIBUTIONS (09/15/2009)	(390,687.50)	102	HRA Wai ver Contributi on	2009
11/04/09	JCCO CONTRIBUTIONS (09/15/2009)	(7,821.58)	102	HRA Wai ver Contributi on	2009
11/13/09	HRA CONTRIBUTIONS (10/15/2009)	(392,875.00)	102	HRA Wai ver Contributi on	2009
11/13/09	JCCO CONTRIBUTIONS (10/15/2009)	(7,754.92)	102	HRA Wai ver Contributi on	2009
11/02/09	CLAIM RECOVERY FOR JULY & AUGUST 2009	1,328,035.57	201	Medical Claims	2009
11/23/09	MEDICAL VOIDS 2009	92,499.61	201	Medical Claims	2009
10/30/09	PAYMENT OF INSURANCE CLAIMS 2009	(802.76)	201	Medical Claims	2009
11/02/09	PAYMENT OF INSURANCE CLAIMS 2009	(13,896,494.14)	201	Medical Claims	2009
11/04/09	PAYMENT OF INSURANCE CLAIMS 2009	(219.24)	201	Medical Claims	2009
11/05/09	PAYMENT OF INSURANCE CLAIMS 2009	(7,171,499.57)	201	Medical Claims	2009
11/06/09	PAYMENT OF INSURANCE CLAIMS 2009	(3,760.51)	201	Medical Claims	2009
11/06/09	PAYMENT OF INSURANCE CLAIMS 2009	(1,673.53)	201	Medical Claims	2009
11/09/09	PAYMENT OF INSURANCE CLAIMS 2009	(12,387,564.82)	201	Medical Claims	2009
11/10/09	PAYMENT OF INSURANCE CLAIMS 2009	(261.97)	201	Medical Claims	2009
11/12/09	PAYMENT OF 09 MEDICAL CLAIMS	(301.07)	201	Medical Claims	2009
11/12/09	PAYMENT OF 09 MEDICAL CLAIMS	(6,407,993.37)	201	Medical Claims	2009
11/16/09	PAYMENT OF 09 MEDICAL CLAIMS	(780.83)	201	Medical Claims	2009
11/17/09	PAYMENT OF 09 MEDICAL CLAIMS	(8,109,065.24)	201	Medical Claims	2009
11/17/09	PAYMENT OF 09 MEDICAL CLAIMS	(127.73)	201	Medical Claims	2009
11/18/09	PAYMENT OF 09 MEDICAL CLAIMS	(468.55)	201	Medical Claims	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-13

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
11/19/09	PAYMENT OF 09 MEDICAL CLAIMS	(13,144,294.84)	201	Medical Claims	2009
11/20/09	PAYMENT OF 09 MEDICAL CLAIMS	(493.94)	201	Medical Claims	2009
11/24/09	PAYMENT OF INSURANCE CLAIMS 2009	(16,234,311.62)	201	Medical Claims	2009
11/25/09	PAYMENT OF INSURANCE CLAIMS 2009	(461.47)	201	Medical Claims	2009
11/24/09	HUMANA ASO FEES NOV 09	(5,216,766.28)	202	Humana Admin	2009
11/20/09	HRA SELECT VOIDS 2009	425.07	203	HRA Select	2009
10/30/09	HRA CLAIM PAYMENTS (HRA SELECT)	(38,960.74)	203	Claims	2009
11/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(75,203.90)	203	HRA Select	2009
11/03/09	HRA CLAIM PAYMENTS (HRA SELECT)	(19,652.80)	203	Claims	2009
11/04/09	HRA CLAIM PAYMENTS (HRA SELECT)	(43,166.47)	203	HRA Select	2009
11/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(47,563.89)	203	Claims	2009
11/06/09	HRA CLAIM PAYMENTS (HRA SELECT)	(41,510.02)	203	HRA Select	2009
11/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(109,107.05)	203	Claims	2009
11/10/09	HRA CLAIM PAYMENTS (HRA SELECT)	(17,751.43)	203	HRA Select	2009
11/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(19,693.45)	203	Claims	2009
11/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(45,114.20)	203	HRA Select	2009
11/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(41,583.47)	203	Claims	2009
11/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(73,415.90)	203	HRA Select	2009
11/17/09	HRA CLAIM PAYMENTS (HRA SELECT)	(19,716.45)	203	Claims	2009
11/18/09	HRA CLAIM PAYMENTS (HRA SELECT)	(22,796.86)	203	HRA Select	2009
11/19/09	PAYMENT OF 09 HRA CLAIMS	(40,024.07)	203	Claims	2009
11/20/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,109.01)	203	HRA Select	2009
11/23/09	HRA CLAIM PAYMENTS (HRA SELECT)	(66,493.67)	203	Claims	2009
11/24/09	HRA CLAIM PAYMENTS (HRA SELECT)	(17,085.67)	203	HRA Select	2009
11/25/09	HRA CLAIM PAYMENTS (HRA SELECT)	(21,928.97)	203	Claims	2009
11/20/09	HRA WAIVER VOIDS 2009	4,357.19	204	HRA Wai ver	2009
10/30/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(137,623.87)	204	Claims	2009
11/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(221,165.09)	204	HRA Wai ver	2009
11/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(74,632.48)	204	Claims	2009
11/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(118,980.89)	204	HRA Wai ver	2009
11/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(151,267.45)	204	Claims	2009
11/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(136,347.61)	204	HRA Wai ver	2009
11/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(280,167.13)	204	Claims	2009
11/10/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(85,068.13)	204	HRA Wai ver	2009
11/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(69,608.81)	204	Claims	2009
11/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(129,772.05)	204	HRA Wai ver	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-14

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
				Claims	
11/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(148,400.33)	204	HRA Wai ver	2009
11/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(226,096.09)	204	Claims	2009
11/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(148,930.02)	204	HRA Wai ver	2009
11/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(140,591.21)	204	Claims	2009
11/19/09	PAYMENT OF 09 WAIVER CLAIMS	(149,829.15)	204	HRA Wai ver	2009
11/20/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(130,945.98)	204	Claims	2009
11/23/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(239,944.33)	204	HRA Wai ver	2009
11/24/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(100,979.69)	204	Claims	2009
11/25/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(121,534.32)	204	HRA Wai ver	2009
11/03/09	EXPRESS SCRIPT S (11/03/2009)	(6,754,879.85)	301	Claims	2009
11/10/09	EXPRESS SCRIPT S (11/10/2009)	(6,126,420.30)	301	Phar macy Clai ms	2009
11/18/09	EXPRESS SCRIPT S (11/18/2009)	(6,394,302.47)	301	Phar macy Clai ms	2009
11/24/09	EXPRESS SCRIPT S (11/24/2009)	(6,502,422.16)	301	Phar macy Clai ms	2009
11/10/09	EXPRESS SCRIPT S INC (11/03/09)	(150,314.59)	302	Express Scripts	2009
11/17/09	EXPRESS SCRIPT S INC (11/10/09 COUNTS)	(239,266.30)	302	Admi n	2009
11/17/09	EXPRESS SCRIPT S INC (11/10/09)	(141,039.59)	302	Express Scripts	2009
11/23/09	EXPRESS SCRIPT S INC (11/17/09)	(150,478.58)	302	Admi n	2009
	November Activity	<b>\$11,064,810.83</b>			
	Ending Balance	<b>\$20,943,255.50</b>			

November Account Summary		
101	Premiums	116,247,533.00
102	HRA Waiver Contribution	4,403,589.15
110	Interest Income	0.00
120	Drug Rebates	0.00
130	Transfers From other plan year(s)	0.00
201	Medical Claims	(74,273,298.27)
202	Humana Admin	(5,216,766.28)
203	HRA Select Claims	(830,231.35)
204	HRA Waiver Claims	(2,801,499.55)
301	Pharmacy Claims	(25,783,129.31)
302	Express Scripts Admin	(681,386.56)
500	Transfers To other plan year(s)	0.00
501	Other Payments & Adj	0.00
<b>Account Activity - November 2009</b>		<b>11,064,810.83</b>

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**  
Page A-15

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance - 12/01/2009</u>	<u>\$20,943,255.50</u>			
12/03/09	EARNED INTEREST INCOME NOV 09	6,617.48	110	Interest Income	2006
12/01/09	CLAIM RECOVERY FOR MAY 2009	43,061.31	201	Medical Claims	2006
12/28/09	06 CLAIM RECOVERY FOR SEPT 09	23,012.71	201	Medical Claims	2006
12/28/09	06 CLAIM RECOVERY FOR OCT 09	52,234.61	201	Medical Claims	2006
12/01/09	REPLACEMENT ESCHEATED CHECKS	(128.38)	201	Medical Claims	2006
12/01/09	CORRECT FSA NQE REPAYMENT FUND	150.00	201	Medical Claims	2006
11/30/09	PAYMENT OF INSURANCE CLAIMS 2006	(137.49)	201	Medical Claims	2006
12/01/09	PAYMENT OF INSURANCE CLAIMS 2006	(2,813.18)	201	Medical Claims	2006
12/07/09	PAYMENT OF INSURANCE CLAIMS 2006	(140.00)	201	Medical Claims	2006
12/10/09	PAYMENT OF INSURANCE CLAIMS 2006	(1,122.71)	201	Medical Claims	2006
12/17/09	PAYMENT OF INSURANCE CLAIMS 2006	(2,361.56)	201	Medical Claims	2006
12/02/09	SHARED SAVINGS OCT 09	(79.79)	202	Humana Admin	2006
12/23/09	SHARED SAVINGS NOV 09	(65.01)	202	Humana Admin	2006
12/01/09	EXPRESS SCRIPTS (12/01/2009)	(1,271.24)	301	Pharmacy Claims Express Scripts	2006
12/07/09	EXPRESS SCRIPTS INC (12/01/09)	(12.50)	302	Admin	2006
12/03/09	EARNED INTEREST INCOME NOV 09	43,576.38	110	Interest Income	2007
12/01/09	CLAIM RECOVERY FOR MAY 2009	181,496.02	201	Medical Claims	2007
12/22/09	MEDICAL ESCHEATS 2007	5,182.80	201	Medical Claims	2007
12/22/09	MEDICAL VOIDS 2007	333.65	201	Medical Claims	2007
12/28/09	07 CLAIM RECOVERY FOR SEPT 09	208,058.28	201	Medical Claims	2007
12/28/09	07 CLAIM RECOVERY FOR OCT 09	341,260.69	201	Medical Claims	2007
12/28/09	PAYMENT OF INSURANCE CLAIMS	(223.01)	201	Medical Claims	2007
11/30/09	PAYMENT OF INSURANCE CLAIMS 2007	(10,661.73)	201	Medical Claims	2007
12/01/09	PAYMENT OF INSURANCE CLAIMS 2007	(17,564.37)	201	Medical Claims	2007
12/03/09	PAYMENT OF INSURANCE CLAIMS 2007	(4,081.78)	201	Medical Claims	2007
12/07/09	PAYMENT OF INSURANCE CLAIMS 2007	(1,307.52)	201	Medical Claims	2007
12/10/09	PAYMENT OF INSURANCE CLAIMS 2007	(2,520.28)	201	Medical Claims	2007
12/14/09	PAYMENT OF INSURANCE CLAIMS 2007	(36,743.92)	201	Medical Claims	2007
12/17/09	PAYMENT OF INSURANCE CLAIMS 2007	(9,062.24)	201	Medical Claims	2007
12/21/09	PAYMENT OF INSURANCE CLAIMS 2007	(23,417.06)	201	Medical Claims	2007
12/28/09	PAYMENT OF INSURANCE CLAIMS 2007	(17,379.59)	201	Medical Claims	2007
12/30/09	PAYMENT OF INSURANCE CLAIMS 2007	(2,230.32)	201	Medical Claims	2007
12/02/09	SHARED SAVINGS OCT 09	(13,785.41)	202	Humana Admin	2007
12/02/09	NON QUALIFIED EXPENSE REPAYMENT	50.00	204	HRA Waiver Claims	2007
12/07/09	HRA WAIVER ESCHEATED CHECKS 2007	183.85	204	HRA Waiver Claims	2007
12/09/09	CLAIM RECOVERY OCTOBER 2009 HRA WAIVER	145.10	204	HRA Waiver Claims	2007
12/22/09	DOUBLE DIPPER REPAYMENT	20.00	204	HRA Waiver Claims	2007
12/02/09	JCCO CONTRIBUTIONS (11/15/2009)	(7,765.65)	102	HRA Waiver Contribution	2008
12/02/09	HRA CONTRIBUTIONS (11/15/2009)	(394,432.50)	102	HRA Waiver Contribution	2008
12/03/09	EARNED INTEREST INCOME NOV 09	92,323.20	110	Interest Income	2008
12/01/09	CLAIM RECOVERY FOR MAY 2009	223,780.39	201	Medical Claims	2008
12/22/09	MEDICAL ESCHEATS 2008	7,775.93	201	Medical Claims	2008
12/22/09	MEDICAL VOIDS 2008	6,249.57	201	Medical Claims	2008
12/28/09	08 CLAIM RECOVERY FOR SEPT 09	1,270,798.11	201	Medical Claims	2008
12/28/09	08 CLAIM RECOVERY FOR OCT 09	1,109,431.96	201	Medical Claims	2008
12/28/09	PAYMENT OF INSURANCE CLAIMS	(12,877.34)	201	Medical Claims	2008
11/30/09	PAYMENT OF INSURANCE CLAIMS 2008	(60,551.79)	201	Medical Claims	2008

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**  
Page A-16

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
12/01/09	PAYMENT OF INSURANCE CLAIMS 2008	(25,813.37)	201	Medical Claims	2008
12/03/09	PAYMENT OF INSURANCE CLAIMS 2008	(20,390.05)	201	Medical Claims	2008
12/07/09	PAYMENT OF INSURANCE CLAIMS 2008	(88,504.97)	201	Medical Claims	2008
12/10/09	PAYMENT OF INSURANCE CLAIMS 2008	(29,344.32)	201	Medical Claims	2008
12/14/09	PAYMENT OF INSURANCE CLAIMS 2008	(34,575.42)	201	Medical Claims	2008
12/17/09	PAYMENT OF INSURANCE CLAIMS 2008	(88,114.12)	201	Medical Claims	2008
12/21/09	PAYMENT OF INSURANCE CLAIMS 2008	(62,945.06)	201	Medical Claims	2008
12/28/09	PAYMENT OF INSURANCE CLAIMS 2008	(65,393.70)	201	Medical Claims	2008
12/30/09	PAYMENT OF INSURANCE CLAIMS 2008	(15,356.07)	201	Medical Claims	2008
12/23/09	SHARED SAVINGS NOV 09	(2,557.83)	202	Humana Admin HRA Select	2008
12/07/09	HRA SELECT VOIDS 2008	75.73	203	Claims HRA Select	2008
12/09/09	CLAIM RECOVERY OCTOBER 2009 HRA SELECT	67.40	203	Claims HRA Wai ver	2008
12/07/09	HRA WAIVER ESCHEATED CHECKS 2008	233.29	204	Claims HRA Wai ver	2008
12/09/09	CLAIM RECOVERY OCTOBER 2009 HRA WAIVER	455.60	204	Claims HRA Wai ver	2008
12/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(25.00)	204	Claims HRA Wai ver	2008
12/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,441.88)	204	Claims HRA Wai ver	2008
12/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(108.92)	204	Claims HRA Wai ver	2008
12/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(45.00)	204	Claims HRA Wai ver	2008
12/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(78.50)	204	Claims	2008
12/01/09	EXPRESS SCRIPT S (12/01/2009)	(41.00)	301	Phar macy Clai ms	2008
12/08/09	EXPRESS SCRIPT S (12/08/2009)	(455.87)	301	Phar macy Clai ms	2008
12/15/09	EXPRESS SCRIPT S (12/15/2009)	(203.25)	301	Phar macy Clai ms	2008
12/22/09	EXPRESS SCRIPT S (12/15/2009)	(49.60)	301	Phar macy Clai ms	2008
12/29/09	EXPRESS SCRIPT S (12/29/2009)	(287.00)	301	Phar macy Clai ms Express Scripts	2008
12/01/09	EXPRESS SCRIPT S INC (11/24/09)	(32.50)	302	Admi n Express Scripts	2008
12/07/09	EXPRESS SCRIPT S INC (12/01/09)	(2.50)	302	Admi n Express Scripts	2008
12/11/09	EXPRESS SCRIPT S INC (12/08/09)	(32.50)	302	Admi n Express Scripts	2008
12/23/09	EXPRESS SCRIPT S INC (12/22/09)	(7.50)	302	Admi n	2008
12/02/09	NSF CHK #6624 CR~15468	(145.18)	101	Premiums	2009
11/20/09	KRS #31100 HEALTH PREMIUM	15,719.72	101	Premiums	2009
11/20/09	KRS #31100 HEALTH PREMIUM	143,709.70	101	Premiums	2009
12/01/09	VARIOUS PREMIUMS	435,808.41	101	Premiums	2009
12/01/09	JENKINS #00276 PREMIUM PAYMENT	4,963.13	101	Premiums	2009
12/02/09	VARIOUS PREMIUMS KCTCS #45470 PREMIUM PAYMENT NOVEMBER 09	1,093,170.22	101	Premiums	2009
12/02/09	VARIOUS PREMIUMS	2,485,148.13	101	Premiums	2009
12/03/09	VARIOUS PREMIUMS	483,765.21	101	Premiums	2009
12/04/09	COBRA Premiums 10/09	258,425.79	101	Premiums	2009
12/04/09	VARIOUS PREMIUMS	977,703.57	101	Premiums	2009
12/07/09	KRS #31100 HEALTH PREMIUM	10,325.07	101	Premiums	2009
12/07/09	VARIOUS PREMIUMS	940,651.42	101	Premiums	2009
12/08/09	VARIOUS PREMIUMS	245,592.60	101	Premiums	2009
12/09/09	VARIOUS PREMIUMS	232,274.37	101	Premiums	2009
12/01/09	JENKINS #00276 PREMIUM PAYMENT	0.01	101	Premiums	2009
12/10/09	VARIOUS PREMIUMS	485,394.70	101	Premiums	2009
12/11/09	VARIOUS PREMIUMS	280,836.05	101	Premiums	2009
12/14/09	VARIOUS PREMIUMS	618,761.48	101	Premiums	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-17

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
12/15/09	VARIOUS PREMIUMS	357,346.07	101	Premiums	2009
12/29/09	SILVER GROVE PREMIUMS	2,609.12	101	Premiums	2009
12/16/09	COBRA PREMIUMS NOV 2009	240,549.25	101	Premiums	2009
12/17/09	VARIOUS PREMIUMS	423,805.85	101	Premiums	2009
12/17/09	KRS #31100 HEALTH PREMIUM	143,485.92	101	Premiums	2009
12/21/09	VARIOUS PREMIUMS	1,107,827.18	101	Premiums	2009
12/22/09	VARIOUS PREMIUMS	481,532.46	101	Premiums	2009
12/23/09	VARIOUS PREMIUMS	577,530.14	101	Premiums	2009
12/28/09	VARIOUS PREMIUM PAYMENTS	1,035,622.96	101	Premiums	2009
12/29/09	VARIOUS PREMIUM PAYMENTS	61,984.52	101	Premiums	2009
12/29/09	VARIOUS PREMIUM PAYMENTS	294,514.46	101	Premiums	2009
12/30/09	VARIOUS PREMIUM PAYMENTS	859,812.69	101	Premiums	2009
12/02/09	VARIOUS EPAY PREMIUMS 09	127,584.62	101	Premiums	2009
12/03/09	VARIOUS EPAY PREMIUMS 09	151,962.02	101	Premiums	2009
12/04/09	VARIOUS EPAY PREMIUMS 09	153,831.07	101	Premiums	2009
12/07/09	VARIOUS EPAY PREMIUMS 09	5,918.76	101	Premiums	2009
12/07/09	VARIOUS EPAY PREMIUMS 09	58,871.88	101	Premiums	2009
12/09/09	VARIOUS EPAY PREMIUMS 09	19,464.24	101	Premiums	2009
12/10/09	VARIOUS EPAY PREMIUMS 09	2,788.76	101	Premiums	2009
12/10/09	VARIOUS EPAY PREMIUMS 09	55,883.14	101	Premiums	2009
12/15/09	VARIOUS EPAY PREMIUMS 09	2,180.32	101	Premiums	2009
12/23/09	VARIOUS EPAY PREMIUMS 09	105,367.28	101	Premiums	2009
12/14/09	VARIOUS EPAY PREMIUMS 09	1,195,529.58	101	Premiums	2009
12/14/09	VARIOUS EPAY PREMIUMS 09	56,998.84	101	Premiums	2009
12/15/09	VARIOUS EPAY PREMIUMS 09	13,107.68	101	Premiums	2009
12/16/09	VARIOUS EPAY PREMIUMS 09	892.48	101	Premiums	2009
12/17/09	VARIOUS EPAY PREMIUMS 09	4,117.98	101	Premiums	2009
12/17/09	VARIOUS EPAY PREMIUMS 09	8,885.48	101	Premiums	2009
12/18/09	VARIOUS EPAY PREMIUMS 09	150,085.43	101	Premiums	2009
12/30/09	VARIOUS EPAY PREMIUMS 09	18,544.44	101	Premiums	2009
12/21/09	VARIOUS EPAY PREMIUMS 09	137,459.38	101	Premiums	2009
12/21/09	VARIOUS EPAY PREMIUMS 09	150,622.95	101	Premiums	2009
12/23/09	VARIOUS EPAY PREMIUMS 09	3,907.72	101	Premiums	2009
12/30/09	VARIOUS EPAY PREMIUMS 09	11,885.94	101	Premiums	2009
12/25/09	VARIOUS EPAY PREMIUMS 09	49,668.54	101	Premiums	2009
12/30/09	VARIOUS EPAY PREMIUMS 09	162,680.88	101	Premiums	2009
12/30/09	VARIOUS EPAY PREMIUMS 09	278,316.63	101	Premiums	2009
12/30/09	VARIOUS EPAY PREMIUMS 09	104,890.61	101	Premiums	2009
12/02/09	HLTH INS REFUND	(35.50)	101	Premiums	2009
12/02/09	HLTH INS REFUND	(1,584.80)	101	Premiums	2009
12/09/09	HLTH INS REFUND	(222.38)	101	Premiums	2009
12/09/09	HLTH INS REFUND	(728.86)	101	Premiums	2009
12/09/09	HLTH INS REFUND	(4,985.81)	101	Premiums	2009
12/14/09	HLTH INS REFUND	(1,902.58)	101	Premiums	2009
12/14/09	HLTH INS REFUND	(2,245.98)	101	Premiums	2009
12/14/09	HLTH INS REFUND	(3,583.45)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(4,103.61)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(6,333.78)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(574.29)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(1,493.72)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(4,410.95)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(2,056.29)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(1,153.02)	101	Premiums	2009
12/15/09	HLTH INS REFUND	(1,001.62)	101	Premiums	2009
12/17/09	HLTH INS REFUND	(873.46)	101	Premiums	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-18

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
12/17/09	HLTH INS REFUND	(1,087.83)	101	Premiums	2009
12/17/09	HLTH INS REFUND	(2,934.73)	101	Premiums	2009
12/17/09	HLTH INS REFUND	(1,505.23)	101	Premiums	2009
12/17/09	HLTH INS REFUND	(3,458.52)	101	Premiums	2009
12/23/09	HLTH INS REFUND	(960.88)	101	Premiums	2009
12/23/09	HLTH INS REFUND	(963.04)	101	Premiums	2009
12/23/09	HLTH INS REFUND	(2,113.12)	101	Premiums	2009
12/30/09	HLTH INS REFUND	(812.47)	101	Premiums	2009
12/02/09	UPPS PREMIUM PAYMENT NOV 09	22,512,566.66	101	Premiums	2009
12/02/09	KDE PREMIUMS NOVEMBER 09 BILL PERIOD	47,268,536.04	101	Premiums	2009
12/28/09	UPPS PREMIUM PAYMENT DEC 09	22,566,275.38	101	Premiums	2009
12/15/09	KRS KRS REOCCUR NOV 09 BALANCE HEALTH	925,032.79	101	Premiums	2009
12/15/09	KRS REOCCUR DEC HEALTH	20,837,254.63	101	Premiums	2009
12/09/09	KTRS HEALTH PREMIUM PAYMENT	10,815,996.51	101	Premiums	2009
12/03/09	CORRECT ADMIN FEE REFUND FUND	3.00	101	Premiums	2009
12/08/09	HRA CONTRIBUTIONS (11/30/2009)	388,850.00	102	HRA Waiver Contribution	2009
12/18/09	HRA CONTRIBUTIONS (12/15/2009)	401,362.91	102	HRA Waiver Contribution	2009
12/01/09	HRA SUPPLEMENTAL CONTRIBUTION	87.50	102	HRA Waiver Contribution	2009
12/30/09	HRA SUPPLEMENTAL	262.50	102	HRA Waiver Contribution	2009
12/01/09	HRA (QUASI) DEPOSIT	262.50	102	HRA Waiver Contribution	2009
12/02/09	HRA (QUASI) DEPOSIT	612.50	102	HRA Waiver Contribution	2009
12/03/09	HRA (QUASI) DEPOSIT	1,575.00	102	HRA Waiver Contribution	2009
12/04/09	HRA (QUASI) DEPOSIT	262.50	102	HRA Waiver Contribution	2009
12/07/09	HRA (QUASI) DEPOSIT	1,312.50	102	HRA Waiver Contribution	2009
12/10/09	HRA (QUASI) DEPOSIT	437.50	102	HRA Waiver Contribution	2009
12/14/09	HRA (QUASI) DEPOSIT	962.50	102	HRA Waiver Contribution	2009
12/17/09	HRA (QUASI) DEPOSIT	787.50	102	HRA Waiver Contribution	2009
12/21/09	HRA (BOE) DEPOSIT	386.66	102	HRA Waiver Contribution	2009
12/21/09	HRA (QUASI) DEPOSIT	700.00	102	HRA Waiver Contribution	2009
12/22/09	HRA (QUASI) DEPOSIT	252.08	102	HRA Waiver Contribution	2009
12/23/09	HRA (QUASI) DEPOSIT	175.00	102	HRA Waiver Contribution	2009
12/29/09	HRA (QUASI) DEPOSIT	1,575.00	102	HRA Waiver Contribution	2009
12/30/09	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2009
12/03/09	HRA WAIVER QUASI 2009	787.50	102	HRA Waiver Contribution	2009
12/04/09	HRA WAIVER QUASI 2009	87.50	102	HRA Waiver Contribution	2009
12/07/09	HRA WAIVER QUASI 2009	1,050.00	102	HRA Waiver Contribution	2009
12/10/09	HRA WAIVER QUASI 2009	175.00	102	HRA Waiver Contribution	2009
12/17/09	HRA WAIVER QUASI 2009	87.50	102	HRA Waiver Contribution	2009
12/30/09	HRA WAIVER (QUASI) 2009	1,487.50	102	HRA Waiver Contribution	2009
12/07/09	UPPS HRA REFUND	(962.50)	102	HRA Waiver	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**  
Page A-19

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
				Contribution	
12/09/09	UPPS HRA REFUND	(350.00)	102	HRA Waiver	2009
12/14/09	UPPS HRA REFUND	(787.50)	102	Contribution	2009
12/17/09	UPPS HRA REFUND	(1,487.50)	102	HRA Waiver	2009
12/22/09	KDE HRA WAIVER DEC 09	3,613,137.50	102	Contribution	2009
12/02/09	HRA CONTRIBUTIONS (11/15/2009)	394,432.50	102	HRA Waiver	2009
12/03/09	EARNED INTEREST INCOME NOV 09	(56,558.15)	110	Contribution	2009
12/02/09	2ND QUARTER EXPRESS SCRIPTS REBATES PY2009	6,713,485.53	120	Interest Income	2009
12/01/09	CLAIM RECOVERY FOR MAY 2009	1,472,026.89	201	Drug Rebates	2009
12/22/09	MEDICAL VOIDS 2009	46,273.65	201	Medical Claims	2009
12/28/09	09 CLAIM RECOVERY FOR SEPT 09	797,874.10	201	Medical Claims	2009
12/28/09	ERROR CORRECTION	1.00	201	Medical Claims	2009
12/28/09	09 CLAIM RECOVERY FOR OCT 09	1,478,686.23	201	Medical Claims	2009
12/03/09	CORRECT MEDICAL CLAIM ECODE	780.83	201	Medical Claims	2009
12/03/09	CORRECT MEDICAL CLAIM ECODE	(780.83)	201	Medical Claims	2009
12/28/09	PAYMENT OF INSURANCE CLAIMS 2009	(10,105,982.22)	201	Medical Claims	2009
11/30/09	PAYMENT OF INSURANCE CLAIMS 2009	(16,052,117.94)	201	Medical Claims	2009
12/01/09	PAYMENT OF INSURANCE CLAIMS 2009	(2,879,959.46)	201	Medical Claims	2009
12/02/09	PAYMENT OF INSURANCE CLAIMS 2009	(1,061.99)	201	Medical Claims	2009
12/03/09	PAYMENT OF INSURANCE CLAIMS 2009	(6,686,177.10)	201	Medical Claims	2009
12/02/09	PAYMENT OF INSURANCE CLAIMS 2009	(783.17)	201	Medical Claims	2009
12/07/09	PAYMENT OF INSURANCE CLAIMS 2009	(11,710,719.12)	201	Medical Claims	2009
12/08/09	PAYMENT OF INSURANCE CLAIMS 2009	(26,417.55)	201	Medical Claims	2009
12/09/09	PAYMENT OF INSURANCE CLAIMS 2009	(12,982.95)	201	Medical Claims	2009
12/10/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,927,151.90)	201	Medical Claims	2009
12/11/09	PAYMENT OF INSURANCE CLAIMS 2009	(24,166.28)	201	Medical Claims	2009
12/14/09	PAYMENT OF INSURANCE CLAIMS 2009	(10,405,397.86)	201	Medical Claims	2009
12/15/09	PAYMENT OF INSURANCE CLAIMS 2009	(414.63)	201	Medical Claims	2009
12/16/09	PAYMENT OF INSURANCE CLAIMS 2009	(996.67)	201	Medical Claims	2009
12/17/09	PAYMENT OF INSURANCE CLAIMS 2009	(6,635,067.57)	201	Medical Claims	2009
12/18/09	PAYMENT OF INSURANCE CLAIMS 2009	(180.34)	201	Medical Claims	2009
12/21/09	PAYMENT OF INSURANCE CLAIMS 2009	(9,486,532.25)	201	Medical Claims	2009
12/22/09	PAYMENT OF INSURANCE CLAIMS 2009	(46.40)	201	Medical Claims	2009
12/23/09	PAYMENT OF INSURANCE CLAIMS 2009	(19,019.92)	201	Medical Claims	2009
12/28/09	PAYMENT OF INSURANCE CLAIMS 2009	(14,743,143.41)	201	Medical Claims	2009
12/29/09	PAYMENT OF INSURANCE CLAIMS 2009	(166.58)	201	Medical Claims	2009
12/30/09	PAYMENT OF INSURANCE CLAIMS 2009	(7,100,136.97)	201	Medical Claims	2009
12/22/09	KDE DEC 09 ASO FEE PMT	13,699.20	202	Humana Admin	2009
12/01/09	PRC-790-1000054301 F SA ASO FEES (SEPT09)	(29,382.40)	202	Humana Admin	2009
12/01/09	PRC-790-1000105233 F SA ASO FEES (NOV09)	(29,529.60)	202	Humana Admin	2009
12/01/09	PRC-790-1000036313 F SA ASO FEES (AUG09)	(29,932.80)	202	Humana Admin	2009
12/01/09	PRC-790-1000077098 F SA ASO FEES (OCT09)	(29,468.80)	202	Humana Admin	2009
12/01/09	PRC-790-1000013181 F SA ASO FEES (JUL09)	(29,992.70)	202	Humana Admin	2009
12/02/09	SHARED SAVINGS OCT 09	(242,166.07)	202	Humana Admin	2009
12/14/09	HUMANA ASO FEES DEC 09	(5,276,989.00)	202	Humana Admin	2009
12/23/09	SHARED SAVINGS NOV 09	(174,504.67)	202	Humana Admin	2009
				HRA Select	
12/07/09	HRA SELECT VOIDS 2009	875.28	203	Claims	2009
12/09/09	CLAIM RECOVERY OCTOBER 2009 HRA SELECT	3,836.90	203	HRA Select	2009
12/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(84,706.95)	203	Claims	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**  
Page A-20

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
12/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(9,707.14)	203	HRA Select Claims	2009
12/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(23,147.49)	203	HRA Select Claims	2009
12/03/09	HRA CLAIM PAYMENTS (HRA SELECT)	(39,198.40)	203	HRA Select Claims	2009
12/04/09	HRA CLAIM PAYMENTS (HRA SELECT)	(31,960.01)	203	HRA Select Claims	2009
12/07/09	HRA CLAIM PAYMENTS (HRA SELECT)	(63,393.25)	203	HRA Select Claims	2009
12/08/09	HRA CLAIM PAYMENTS (HRA SELECT)	(14,382.69)	203	HRA Select Claims	2009
12/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(26,443.97)	203	HRA Select Claims	2009
12/10/09	HRA CLAIM PAYMENTS (HRA SELECT)	(37,303.15)	203	HRA Select Claims	2009
12/11/09	HRA CLAIM PAYMENTS (HRA SELECT)	(32,167.08)	203	HRA Select Claims	2009
12/14/09	HRA CLAIM PAYMENTS (HRA SELECT)	(65,663.29)	203	HRA Select Claims	2009
12/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(19,204.09)	203	HRA Select Claims	2009
12/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(27,077.85)	203	HRA Select Claims	2009
12/17/09	HRA CLAIM PAYMENTS (HRA SELECT)	(37,873.85)	203	HRA Select Claims	2009
12/18/09	HRA CLAIM PAYMENTS (HRA SELECT)	(30,277.96)	203	HRA Select Claims	2009
12/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(73,402.24)	203	HRA Select Claims	2009
12/22/09	HRA CLAIM PAYMENTS (HRA SELECT)	(18,510.91)	203	HRA Select Claims	2009
12/23/09	HRA CLAIM PAYMENTS (HRA SELECT)	(30,927.14)	203	HRA Select Claims	2009
12/28/09	HRA SELECT CLAIMS 2009	(51,473.04)	203	HRA Select Claims	2009
12/28/09	HRA SELECT CLAIM PAYMENTS	(81,855.31)	203	HRA Select Claims	2009
12/29/09	HRA CLAIM PAYMENTS (HRA SELECT)	(8,820.94)	203	HRA Select Claims	2009
12/30/09	HRA CLAIM PAYMENTS (HRA SELECT)	(35,432.97)	203	HRA Select Claims	2009
12/07/09	HRA WAIVER VOIDS 2009	9,172.71	204	HRA Waiver Claims	2009
12/07/09	HRA WAIVER VOIDS 2008	1,178.57	204	HRA Waiver Claims	2009
12/09/09	CLAIM RECOVERY OCTOBER 2009 HRA WAIVER	20,390.74	204	HRA Waiver Claims	2009
12/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(361,052.58)	204	HRA Waiver Claims	2009
12/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(94,789.77)	204	HRA Waiver Claims	2009
12/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(124,994.31)	204	HRA Waiver Claims	2009
12/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(144,581.44)	204	HRA Waiver Claims	2009
12/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(163,503.21)	204	HRA Waiver Claims	2009
12/07/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(279,288.57)	204	HRA Waiver Claims	2009
12/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(94,285.82)	204	HRA Waiver Claims	2009
12/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(107,599.50)	204	HRA Waiver Claims	2009
12/10/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(135,323.72)	204	HRA Waiver Claims	2009
12/11/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(152,784.55)	204	HRA Waiver Claims	2009

**Kentucky Employees Health Plan – Status Report**  
Attachment A

**4<sup>th</sup> Quarter, 2009**

Page A-21

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
				Claims	
12/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(251,478.57)	204	HRA Wai ver	2009
12/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(98,973.69)	204	Claims	2009
12/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(99,705.88)	204	HRA Wai ver	2009
12/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(134,994.20)	204	Claims	2009
12/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(128,369.95)	204	HRA Wai ver	2009
12/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(239,824.21)	204	Claims	2009
12/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(98,123.68)	204	HRA Wai ver	2009
12/23/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(120,238.17)	204	Claims	2009
12/28/09	HRA WAIVER CLAIMS 2009	(173,635.32)	204	HRA Wai ver	2009
12/28/09	HRA WAIVER CLAIM PAYMENTS	(255,323.35)	204	Claims	2009
12/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(61,776.71)	204	HRA Wai ver	2009
12/30/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(133,260.03)	204	Claims	2009
12/01/09	EXPRESS SCRIPT S (12/01/2009)	(5,602,548.93)	301	Phar macy Clai ms	2009
12/08/09	EXPRESS SCRIPT S (12/08/2009)	(6,583,300.44)	301	Phar macy Clai ms	2009
12/15/09	EXPRESS SCRIPT S (12/15/2009)	(6,226,210.42)	301	Phar macy Clai ms	2009
12/22/09	EXPRESS SCRIPT S (12/15/2009)	(6,817,445.79)	301	Phar macy Clai ms	2009
12/29/09	EXPRESS SCRIPT S (12/29/2009)	(5,482,365.95)	301	Phar macy Clai ms	2009
12/29/09	EXPRESS SCRIPT S (12/29/2009) OVER PMT	(4,929.26)	301	Phar macy Clai ms	2009
12/18/09	EXPRESS SCRIPT S INC (11/24/09) FUND CORR	(3,255.03)	302	Express Scripts	2009
12/01/09	EXPRESS SCRIPT S INC (11/24/09)	(144,725.10)	302	Admi n	2009
12/07/09	EXPRESS SCRIPT S INC (12/01/09)	(131,566.59)	302	Express Scripts	2009
12/11/09	EXPRESS SCRIPT S INC (12/08/09) counts	(239,455.70)	302	Admi n	2009
12/11/09	EXPRESS SCRIPT S INC (12/08/09)	(147,074.39)	302	Express Scripts	2009
12/23/09	EXPRESS SCRIPT S INC (12/22/09)	(154,723.77)	302	Admi n	2009
12/10/09	THOMPSON HEALTHCARE INC	(187,947.70)	501	Other Payments & Adj	2009
	December Activity	<b>\$13,388,319.98</b>			
	Ending Balance	<b>\$34,331,575.48</b>			

<b>December Account Summary</b>		
101	Premiums	142,204,710.76
102	HRA Waiver Contribution	4,405,411.00
110	Interest Income	85,958.91
120	Drug Rebates	6,713,485.53
130	Transfers From other plan year(s)	0.00
201	Medical Claims	(98,186,695.73)
202	Humana Admin	(5,844,754.88)
203	HRA Select Claims	(838,074.41)
204	HRA Waiver Claims	(3,423,776.67)
301	Pharmacy Claims	(30,719,108.75)
302	Express Scripts Admin	(820,888.08)
500	Transfers To other plan year(s)	0.00
501	Other Payments & Adj	(187,947.70)
<b>Account Activity - December 2009</b>		<b>13,388,319.98</b>

## Summary of Transfers between Plan Years

	2006	2007	2008
<b>KRS SUBSIDY</b>			
KRS SUBSIDY REPAYMENT	5,750,469.94		(5,750,469.94)
KRS FAMILY SUBSIDY	(1,148,095.15)		1,148,095.15
KRS INITIALS FAMILY SUBSIDY	(5,551.49)		5,551.49
KRS FAMILY SUBSIDY	(1,148,140.45)		1,148,140.45
KRS INITIALS FAMILY SUBSIDY	(3,194.56)		3,194.56
KRS FAMILY SUBSIDY	(1,145,845.38)		1,145,845.38
KRS PREMIUM SUBSIDY	(2,822.95)		2,822.95
KRS PREMIUM SUBSIDY	(1,146,453.32)		1,146,453.32
KRS PREMIUM SUBSIDY	(4,336.94)		4,336.94
KRS PREMIUM SUBSIDY	(1,146,029.69)		1,146,029.69
KRS FINAL TOTAL AFTER REPAYMENT	<b>0.01</b>	<b>0.00</b>	<b>(0.01)</b>
<b>TRANSFERS FROM PLAN YEARS</b>			
BUDGETERY TRANSFER PY206	(52,000,000.00)		52,000,000.00
PLAN YEAR TRANSFER 2006	(26,171,597.12)		26,171,597.12
PLAN YEAR TRANSFER 2007		(15,698,731.74)	15,698,731.74
TOTAL NON SUBSIDY PY TRANSFERS	<b>(78,171,597.12)</b>	<b>(15,698,731.74)</b>	<b>93,870,328.86</b>
<b>KTRS SUBSIDY</b>			
KTRS JAN 08 FAMILY SUBSIDY	(658,356.10)		658,356.10
KTRS FEB 08 FAMILY SUBSIDY	(657,763.84)		657,763.84
KTRS MAR 08 FAMILY SUBSIDY	(651,640.10)		651,640.10
KTRS MAY 08 FAMILY SUBSIDY	(644,890.64)		644,890.64
KTRS APR 08 FAMILY SUBSIDY	(704,209.24)		704,209.24
KTRS JUNE 08FAMILY SUBSIDY	(632,039.18)		632,039.18
TOTAL KTRS SUBSIDY	<b>(3,948,899.10)</b>	<b>0.00</b>	<b>3,948,899.10</b>
<b>TOTAL TRANSFERS BETWEEN PLAN YEARS</b>	<b>(\$82,120,496.21)</b>	<b>(\$15,698,731.74)</b>	<b>\$97,819,227.95</b>

PLAN YEAR 2006														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMAN AADMIN FEES	HRASELECT CLAIMS	HRAWAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	\$1,913,089.49
January-09	0.00	0.00	1,229.50	0.00	0.00	(33,318.06)	(193.80)	0.00	0.00	0.00	53.21	0.00	0.00	(\$32,229.15)
February-09	0.00	0.00	2,031.35	0.00	0.00	282,701.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$284,733.08
March-09	0.00	0.00	1,095.53	0.00	0.00	60,104.48	1.84	0.00	0.00	374.69	0.00	0.00	0.00	\$61,576.54
April-09	0.00	0.00	868.59	0.00	0.00	(497,077.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$496,209.21)
May-09	0.00	0.00	621.62	0.00	0.00	39,736.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$40,358.40
June-09	0.00	0.00	7,147.71	0.00	0.00	6,552.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$13,700.26
July-09	0.00	0.00	0.00	0.00	0.00	(45,112.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$45,112.68)
August-09	0.00	0.00	3,168.63	0.00	0.00	(13,364.36)	0.00	0.00	0.00	(184.94)	(12.50)	0.00	0.00	(\$10,393.17)
September-09	0.00	0.00	3,930.02	0.00	0.00	47,604.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$51,534.49
October-09	0.00	0.00	404.84	0.00	0.00	(163,960.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$163,555.88)
November-09	0.00	0.00	0.00	0.00	0.00	(5,190.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$5,190.99)
December-09	0.00	0.00	6,617.48	0.00	0.00	111,755.31	(144.80)	0.00	0.00	(1,271.24)	(12.50)	0.00	0.00	\$116,944.25
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,240,658.47	22,564,128.65	0.00	(763,459,613.93)	(47,449,798.19)	0.00	0.00	(231,462,058.76)	(7,782,832.84)	(82,120,496.21)	(4,000,000.00)	\$1,729,245.43

Kentucky Employees Health Plan – Status Report  
Attachment B

PLAN YEAR 2006														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <del>FROM</del> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23
January-08	0.00	0.00	332,620.33	0.00	0.00	(430,361.51)	0.00	0.00	0.00	144.64	0.00	(658,356.10)	0.00	(\$755,952.64)
February-08	0.00	0.00	396,862.96	0.00	0.00	(332,077.22)	0.00	0.00	0.00	509.07	0.00	(657,763.84)	0.00	(\$592,469.03)
March-08	250.00	0.00	248,839.16	0.00	0.00	17,387,941.45	0.00	0.00	0.00	(7,454,423.55)	0.00	(56,102,467.13)	0.00	(\$45,919,860.07)
April-08	(142.12)	0.00	93,838.04	0.00	0.00	638,090.74	(460.00)	0.00	0.00	44.25	(1.39)	(1,850,662.56)	0.00	(\$1,119,293.04)
May-08	0.00	0.00	59,770.67	0.00	0.00	59,299.89	18,124.96	0.00	0.00	4,615.51	(55.62)	3,952,389.72	0.00	\$4,094,145.13
June-08	0.00	0.00	70,788.90	0.00	0.00	573,581.72	6,781.93	0.00	0.00	589.71	(1.39)	(26,803,636.30)	0.00	(\$26,151,895.43)
July-08	609.20	0.00	493.17	0.00	0.00	(136,874.42)	0.00	0.00	0.00	23.02	0.00	0.00	0.00	(\$135,749.03)
August-08	(19.52)	0.00	4,698.23	0.00	0.00	144,188.51	0.00	0.00	0.00	122.66	0.00	0.00	0.00	\$148,989.88
September-08	0.00	0.00	5,207.99	0.00	0.00	23,017.40	(111.67)	0.00	0.00	41.72	(1.39)	0.00	0.00	\$28,154.05
October-08	0.00	0.00	3,010.40	0.00	0.00	49,296.56	(14.88)	0.00	0.00	782.00	(19.46)	0.00	0.00	\$53,054.62
November-08	0.00	0.00	5,721.95	0.00	0.00	(68,199.33)	(152,872.82)	0.00	0.00	725.29	(2.78)	0.00	0.00	(\$214,627.69)
December-08	0.00	0.00	3,407.21	0.00	0.00	(48,298.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$44,891.49)
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	<b>\$1,913,089.49</b>

201 March 08 Plan year corrections of \$9,933,517.90 were made after Humana supplied plan year information on the claim recoveries.

301 March 08 Weekly pharmacy claims were improperly recorded as medical claims. The correction appears on the March 2008 summary and totals \$7,454,423.55.

500 March 08 transfers between plan years consist of \$52,000,000.00 used to reduce premium rates and \$4,102,467.13 in family subsidies.

500 May 08 included the KRS subsidy repayment of \$5,750,469.94.

500 June 08 transfers between plan years consist of \$26,171,597.12 and \$632,039.18 in family subsidies.

Kentucky Employees Health Plan – Status Report  
Attachment B

PLAN YEAR 2006														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2006 Balance Forward	1,101,364,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
January-07	832,027.80	0.00	613,850.54	0.00	0.00	(31,844,847.77)	(262,090.41)	0.00	0.00	(4,582,841.35)	(238,921.38)	0.00	(4,000,000.00)	(\$39,482,822.57)
February-07	(2,966.85)	0.00	444,335.78	0.00	0.00	(22,159,667.31)	(71,857.17)	0.00	0.00	(38,556.48)	(412.11)	0.00	0.00	(\$21,829,124.14)
March-07	(11,583.76)	0.00	720,231.24	5,614,413.50	0.00	(15,627,638.69)	(53,058.39)	0.00	0.00	(3,699.56)	(305.61)	0.00	0.00	(\$9,361,641.27)
April-07	(1,353.82)	0.00	370,886.65	0.00	0.00	(4,699,274.79)	(39,438.15)	0.00	0.00	(691,896.38)	14,295.86	0.00	0.00	(\$5,046,780.63)
May-07	8,726.90	0.00	328,961.65	0.00	0.00	(2,847,412.23)	4,150,089.64	0.00	0.00	(33,784.24)	(796.09)	0.00	0.00	\$1,605,785.63
June-07	4,584.74	0.00	750,625.98	5,136,289.06	0.00	(2,250,182.11)	(9,060.50)	0.00	0.00	(1,695.23)	(205.53)	0.00	0.00	\$3,630,356.41
July-07	36.40	0.00	0.00	0.00	0.00	(1,284,653.93)	(6,314.34)	0.00	0.00	(1,452.45)	(135.84)	0.00	0.00	(\$1,292,520.16)
August-07	3,143.22	0.00	422,572.11	0.00	0.00	(1,126,858.57)	0.00	0.00	0.00	(1,082.55)	(267.55)	0.00	0.00	(\$702,493.34)
September-07	0.00	0.00	357,876.42	0.00	0.00	(1,453,366.04)	0.00	0.00	0.00	(898.44)	(62.50)	0.00	0.00	(\$1,096,450.56)
October-07	0.00	0.00	398,634.57	0.00	0.00	(779,179.98)	0.00	0.00	0.00	(549.97)	(45.00)	0.00	0.00	(\$381,140.38)
November-07	0.00	0.00	0.00	0.00	0.00	(691,012.71)	0.00	0.00	0.00	(270.95)	(32.50)	0.00	0.00	(\$691,316.16)
December-07	1,519.50	0.00	875,062.18	0.00	0.00	(285,229.21)	0.00	0.00	0.00	(10.00)	(2.50)	0.00	0.00	\$591,339.97
Plan Year Transactions to Date	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23

101 Premiums received in 2007 include December lockbox, November / December Cobra payments. Negative amounts reflect refunds.

110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract

120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

201 These are claims incurred in 2006, but paid in 2007.

202 Admin fees are on claims incurred in 2006.

301 These are claims incurred on 2006, but paid in 2007.

302 Admin fees are on claims incurred in 2006.

501 For fiscal year 2006, HB380 provided \$4 million from the Trust Fund to help offset the self-insurance administrative cost.

\*\* Premiums forwarded include the escrow account to fund the outstanding claim checks through December 31, 2006. The Claims have been adjusted for the outstanding checks as of December 31, 2006.

Kentucky Employees Health Plan – Status Report  
Attachment B

PLAN YEAR 2006														
2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
Plus : Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42

\*\* In 2006, the Commonwealth funded the payment of medical claims on an “as cleared” basis. Due to the “as cleared” banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an “as cleared” to an “as issued” basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will no longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

PLAN YEAR 2007														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANADMIN FEES	HRA SELECT CLAIMS	HRAWAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62
January-09	0.00	0.00	87,128.98	0.00	0.00	(250,923.45)	(714.15)	0.00	200.00	0.00	121.35	0.00	0.00	(\$164,187.27)
February-09	0.00	0.00	8,060.04	0.00	0.00	1,611,598.38	(1,041.09)	0.00	152,070.85	0.00	0.00	0.00	0.00	\$1,770,688.18
March-09	0.00	0.00	4,671.08	0.00	0.00	870,294.88	(98.28)	0.00	211.24	2,171.52	(7.50)	0.00	0.00	\$877,242.94
April-09	0.00	0.00	3,953.04	0.00	0.00	(253,110.42)	0.00	254.83	10,269.82	346.39	(4.17)	0.00	0.00	(\$238,290.51)
May-09	0.00	0.00	3,554.11	0.00	0.00	742,151.23	(442.52)	1,288.95	106,564.83	141.94	0.00	0.00	0.00	\$853,258.54
June-09	0.00	0.00	43,281.30	0.00	0.00	(578.91)	(1,285.97)	0.00	240.00	0.00	0.00	0.00	0.00	\$41,656.42
July-09	0.00	0.00	1.64	0.00	0.00	(164,629.57)	(1,285.97)	0.00	1,135.34	0.00	0.00	0.00	0.00	(\$164,778.56)
August-09	0.00	0.00	19,309.09	0.00	0.00	(412,502.97)	0.00	0.00	5,537.39	351.31	(2.78)	0.00	0.00	(\$387,307.96)
September-09	0.00	0.00	23,212.64	0.00	0.00	180,410.64	0.00	0.00	4,901.51	65.83	0.00	0.00	0.00	\$208,590.62
October-09	0.00	0.00	2,369.47	0.00	0.00	7,399.10	0.00	345.54	8,727.15	301.27	(8.06)	0.00	0.00	\$19,134.47
November-09	0.00	0.00	0.00	0.00	0.00	173,822.45	0.00	0.00	45.00	102.01	(2.50)	0.00	0.00	\$173,966.96
December-08	0.00	0.00	43,576.38	0.00	0.00	611,139.62	(13,785.41)	0.00	398.95	0.00	0.00	0.00	0.00	\$641,329.54
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,862,561.27	24,262,373.59	0.00	(839,818,253.91)	(56,910,725.19)	(2,931,730.94)	(47,109,221.06)	(256,251,118.15)	(8,866,235.30)	(15,698,731.74)	6,722,637.05	\$11,258,392.99

Kentucky Employees Health Plan – Status Report  
Attachment B

4<sup>th</sup> Quarter, 2009  
Page B-6

PLAN YEAR 2007														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <del>FROM</del> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <del>TO</del> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$107,208,955.19
January-08	7,282.49	419,732.00	485,700.30	0.00	0.00	(50,098,583.38)	0.00	(11,648.69)	(1,358,015.54)	(5,868,397.56)	(133,265.01)	0.00	(8,057.33)	(\$56,565,252.72)
February-08	78,188.93	(700.00)	280,051.57	0.00	0.00	(12,652,813.51)	(149,473.94)	(30,982.99)	(976,055.79)	(24,291.81)	(2,486.56)	0.00	0.00	(\$13,478,564.10)
March-08	(117,007.81)	3,650.00	297,242.43	5,958,195.90	0.00	(15,149,047.56)	(119,466.76)	(40,157.18)	(1,386,827.08)	(27,676.44)	(643.64)	0.00	0.00	(\$10,581,738.14)
April-08	327,063.33	400.40	155,664.53	0.00	0.00	(1,842,874.93)	(53,292.46)	(11,024.74)	(488,075.96)	(62.25)	(210.01)	0.00	(2,000,000.00)	(\$3,912,412.09)
May-08	(11,465.74)	0.00	56,142.90	0.00	0.00	(1,255,673.17)	(62,923.22)	(8,708.87)	(47,475.40)	16,421.38	(276.27)	0.00	(400,000.00)	(\$1,713,958.39)
June-08	284,415.97	1,312.50	52,551.25	6,236,447.62	0.00	(456,010.93)	(11,436.86)	(908.40)	(43,112.03)	(959.83)	(117.52)	(15,698,731.74)	0.00	(\$9,636,549.97)
July-08	1,973.19	87.50	1,325.69	0.00	0.00	(1,308,287.03)	0.00	0.00	1,859.23	(266.50)	(56.67)	0.00	0.00	(\$1,303,364.59)
August-08	(379.68)	87.50	24,229.02	0.00	0.00	(560,191.45)	0.00	(108.08)	3,689.36	(1,098.62)	10,863.60	0.00	0.00	(\$522,908.35)
September-08	20.93	(87.50)	23,642.40	0.00	0.00	(219,001.89)	(1,995.14)	(1,057.27)	(7,680.87)	170,899.41	(166,859.89)	0.00	0.00	(\$202,119.82)
October-08	0.00	0.00	13,294.42	0.00	0.00	189,810.10	(13,439.71)	(3,791.04)	(78,022.31)	20,638.29	(219.04)	0.00	0.00	\$128,270.71
November-08	0.00	0.00	24,810.18	0.00	0.00	(845,852.66)	(2,875.74)	0.00	(529.64)	(128.90)	(17.50)	0.00	0.00	(\$824,594.26)
December-08	0.00	0.00	14,958.04	0.00	0.00	(564,666.48)	0.00	(18,554.38)	(339,771.84)	(60,627.52)	(11.67)	0.00	0.00	(\$968,673.85)
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62

500 June 08 transfers between plan years consist of \$15,698,731.74 transferred to 2008.

Kentucky Employees Health Plan – Status Report  
Attachment B

PLAN YEAR 2007														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO/FROM PLAN YEARS	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-06	14,553.853	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 145,538.53
January-07	95,628.504.31	890,337.50	0.00	0.00	0.00	(12,872,647.41)	(4,344,187.52)	(70,023.79)	(1,638,005.91)	(19,220,941.75)	(578,897.33)	0.00	10,806,011.40	\$68,600,149.50
February-07	94,760.208.66	7,028,187.50	285,218.40	0.00	0.00	(54,138,312.89)	(4,437,008.00)	(182,325.14)	(4,371,073.41)	(19,185,904.92)	(843,518.78)	0.00	100,010.73	\$19,015,482.15
March-07	92,635.535.95	4,994,500.00	374,953.09	0.00	0.00	(57,423,623.25)	(4,761,706.10)	(539,111.13)	(4,290,599.88)	(19,791,543.39)	(716,832.28)	0.00	59,956.22	\$10,541,529.23
April-07	95,132.009.43	2,953,650.00	489,438.28	0.00	0.00	(60,354,324.28)	(4,385,383.08)	(207,874.13)	(4,768,571.76)	(18,531,239.51)	(691,816.38)	0.00	0.00	\$9,635,888.57
May-07	95,697.253.52	9,051,033.88	673,715.75	0.00	0.00	(67,010,154.22)	(4,693,562.22)	(547,762.85)	(4,157,130.61)	(23,510,856.73)	(800,079.05)	0.00	0.00	\$4,702,457.47
June-07	95,998.911.56	4,913,354.62	1,118,787.04	0.00	0.00	(76,111,445.98)	(4,604,295.32)	(184,726.50)	(4,470,479.22)	(19,666,161.02)	(694,905.56)	0.00	157,230.00	(\$3,543,730.38)
July-07	94,065,136.94	4,820,107.23	0.00	0.00	0.00	(74,876,669.69)	(9,345.251)	(354,933.71)	(3,998,535.11)	(19,293,908.35)	(501,554.74)	0.00	0.00	(\$233,809.94)
August-07	92,804,598.20	892,664.70	535,832.71	6,127,725.00	0.00	(76,559,986.56)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,480,548.74)	(801,796.43)	0.00	0.00	(\$14,901,393.51)
September-07	94,858,022.07	8,625,244.17	613,971.58	0.00	0.00	(58,342,519.13)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,968,399.17)	(690,468.28)	0.00	0.00	\$17,588,137.22
October-07	136,543,983.44	4,920,047.56	956,738.96	0.00	0.00	(78,704,657.49)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,418,474.07)	(694,655.18)	0.00	(25,157.96)	\$29,416,990.45
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,072,441.48)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,255.05)	(712,129.49)	0.00	7,486.03	(\$46,831,196.18)
December-07	94,351,287.14	8,892,535.93	1,145,174.97	5,940,005.07	0.00	(65,703,349.62)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,815.37)	(846,377.96)	0.00	(1,974,842.04)	\$13,072,912.09
Plan Year Transactions to Date	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(\$6,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$ 107,208,955.20

**101** Received part of January 2007 premiums in December 2006.

**102** HRA waiver contributions are due monthly. Untimely payments by some agencies account for monthly fluctuations.

**110** Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract.

**120** Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

**201** Medical claims are generally lower in the 1st quarter due to deductibles.

**202** ASO fees fluctuate based on enrollment changes (new hires, terminations, disease management program enrollments, etc).

**203** HRA funds used under the Select Plan.

**204** HRA funds used under the Waiver program. Note \$175 each month is contributed by the agencies for employees that waive coverage. However, employees may use the yearly total (\$2,100.00) starting January 1.

**301** Pharmacy Claims

**302** Express Scripts administration fees are paid weekly. Fees vary depending on the number of weeks per month.

**501** Other payments include 2005 Anthem reimbursements.

**102** During April 07 a portion of KDE's HRA (\$2,049,512.50) was misclassified as a premium.

PLAN YEAR 2008														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAWER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAWER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,229,877,980.55	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$127,734,386.22
January-09	31,731,638.32	(5,956.00)	52,421.76	0.00	0.00	(61,732,064.09)	(111,858.77)	(87,199.44)	(1,723,846.38)	(2,877,286.35)	(173,324.90)	0.00	0.00	(\$34,927,475.85)
February-09	83,289.80	(216,986.49)	100,232.73	0.00	0.00	(15,046,500.84)	(328,281.88)	(36,032.33)	(1,046,472.64)	(136,795.79)	(4,803.24)	0.00	(1,275,000.00)	(\$17,907,350.68)
March-09	(25,952.98)	0.00	37,890.10	7,055,831.33	0.00	(5,156,748.15)	(46,949.13)	(44,382.95)	(797,807.07)	5,978.11	(494.77)	0.00	0.00	\$1,027,364.49
April-09	(54,338.09)	801,866.41	29,916.65	0.00	0.00	(5,825,627.66)	0.00	(78,401.52)	(433,651.96)	(10,724.12)	(422.24)	0.00	(1,275,000.00)	(\$6,846,382.53)
May-09	(1,285.64)	(14,179.64)	24,869.17	0.00	0.00	(1,660,992.90)	(26,408.80)	(4,167.40)	129,916.70	(59,779.83)	(269.54)	0.00	0.00	(\$1,612,297.88)
June-09	(2,436.98)	(393,225.00)	272,251.30	7,295,841.15	0.00	(636,045.32)	(38,236.87)	10,837.06	(9,928.86)	(49,995.06)	3,417.71	0.00	(50,000,000.00)	(\$43,547,520.87)
July-09	5,527.22	0.00	50.38	590.82	0.00	(1,566,569.71)	(27,218.53)	(257.85)	(1,276.79)	(1,100.48)	(1,581.39)	0.00	0.00	(\$1,591,836.33)
August-09	40.80	0.00	40,664.29	0.00	0.00	(1,209,900.95)	0.00	(18,579.15)	18,455.37	(34,345.39)	(1,804.45)	0.00	0.00	(\$1,205,469.48)
September-09	75,278.69	0.00	47,999.28	0.00	0.00	232,009.00	0.00	(40,929.78)	17,664.56	(3,103.78)	(168.09)	0.00	0.00	\$328,749.88
October-09	0.00	0.00	4,895.19	0.00	0.00	(396,388.89)	0.00	(19,995.26)	17,802.08	(39,340.49)	(2,095.01)	0.00	0.00	(\$435,122.38)
November-09	0.00	0.00	0.00	0.00	0.00	1,498,110.29	0.00	(21,778.40)	5,982.89	(5,206.54)	(285.00)	0.00	0.00	\$1,476,823.24
December-09	0.00	(402,198.15)	92,323.20	0.00	0.00	2,114,169.75	(2,557.83)	143.13	(1,010.41)	(1,036.72)	(75.00)	0.00	0.00	\$1,799,757.97
Plan Year Transactions to Date	1,261,689,741.69	55,623,196.96	4,007,504.32	28,089,928.93	97,819,227.95	(953,887,686.24)	(61,566,897.78)	(4,318,630.47)	(48,262,625.30)	(290,801,469.35)	(9,100,846.07)	0.00	(54,997,818.84)	\$24,293,625.80

PLAN YEAR 2008														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-07	1,938,158.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,938,158.97
January-08	102,981,143.35	433,603.50	8,824.43	0.00	658,356.10	(25,805,110.62)	(4,842,532.38)	(213,106.55)	(3,074,686.99)	(20,404,177.68)	(569,416.92)	0.00	100,820.75	\$49,273,716.99
February-08	100,464,108.76	8,726,638.57	283,193.48	0.00	657,763.84	(65,547,690.39)	(4,892,978.86)	(301,274.73)	(3,819,381.00)	(21,910,466.69)	(885,439.23)	0.00	0.00	\$12,774,473.75
March-08	100,994,511.09	4,751,051.92	222,574.92	0.00	56,102,467.13	(63,303,985.21)	(4,885,611.55)	(712,551.36)	(3,791,359.08)	(21,863,200.61)	(732,679.53)	0.00	0.00	\$66,781,217.72
April-08	101,332,716.16	4,781,715.67	463,073.97	0.00	1,850,662.56	(73,971,630.76)	(5,201,553.06)	(361,519.58)	(4,919,746.70)	(26,637,509.83)	(710,480.72)	0.00	0.00	(\$3,374,272.29)
May-08	105,367,420.66	862,281.74	315,479.41	0.00	(3,952,389.72)	(75,836,235.05)	(5,213,601.85)	(439,077.46)	(4,053,707.15)	(20,803,317.81)	(817,622.83)	0.00	0.00	(\$4,570,770.06)
June-08	104,306,873.36	8,624,814.76	307,986.30	0.00	42,502,368.04	(73,042,375.89)	(4,892,557.54)	(529,936.19)	(4,293,308.91)	(21,928,865.19)	(710,367.63)	0.00	0.00	\$50,344,631.11
July-08	103,056,822.87	4,587,341.50	72,717.14	0.00	0.00	(78,866,018.11)	(5,286,315.21)	(338,888.30)	(4,368,878.33)	(26,346,647.76)	(551,076.67)	0.00	1,360.41	(\$8,039,582.46)
August-08	139,548,823.37	4,499,039.82	399,404.36	0.00	0.00	(90,733,996.65)	(4,987,877.31)	(239,199.08)	(3,626,671.10)	(21,863,426.56)	(940,514.01)	0.00	(1,275,000.00)	\$20,780,582.84
September-08	64,929,512.11	813,018.68	462,947.16	6,912,622.35	0.00	(80,328,448.72)	(5,160,604.69)	(215,549.67)	(3,319,622.76)	(28,153,329.94)	(696,594.97)	0.00	0.00	(\$44,756,050.45)
October-08	60,335,714.07	8,348,674.55	274,454.73	0.00	0.00	(80,020,099.61)	(5,290,409.74)	(192,110.10)	(3,007,610.81)	(23,270,114.85)	(706,914.01)	0.00	0.00	(\$43,528,415.77)
November-08	144,083,073.47	822,852.19	257,109.25	0.00	0.00	(71,721,346.46)	(5,240,246.62)	(219,870.06)	(3,141,778.38)	(24,573,391.85)	(866,337.83)	0.00	(1,275,000.00)	\$38,125,063.71
December-08	100,539,102.31	8,602,842.93	236,225.12	6,825,043.28	0.00	(85,324,199.30)	(5,091,097.16)	(214,803.50)	(3,021,701.58)	(29,834,284.14)	(731,495.80)	0.00	0.00	(\$8,014,367.84)
Plan Year Transactions to Date	1,229,877,980.55	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	<b>\$127,734,386.22</b>

PLAN YEAR 2009														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-09	5,524,837.48	804,529.84	0.00	0.00	0.00	(23,435,843.21)	(4,930,939.18)	(739,916.87)	(3,247,618.49)	(19,410,459.48)	(660,148.43)	0.00	0.00	(\$46,095,558.34)
February-09	116,054,907.31	4,557,333.81	(49,783.83)	0.00	0.00	(62,639,521.72)	(5,408,353.43)	(916,673.62)	(3,511,161.00)	(22,139,001.69)	(773,218.49)	0.00	0.00	\$25,174,527.34
March-09	118,034,176.38	8,311,362.50	(10,583.51)	0.00	0.00	(79,699,086.09)	(5,248,643.35)	(1,306,111.60)	(4,479,711.29)	(29,642,145.83)	(818,677.84)	0.00	0.00	\$5,140,579.37
April-09	113,488,406.75	12,424.58	(6,011.31)	0.00	0.00	(72,349,320.85)	(5,169,296.47)	(1,087,327.00)	(4,101,384.86)	(22,844,015.08)	(788,213.60)	0.00	0.00	\$7,155,262.16
May-09	115,735,916.14	8,282,061.77	2,316.03	0.00	0.00	(85,880,553.65)	(5,303,473.86)	(1,052,889.47)	(3,741,214.09)	(22,661,572.67)	(653,544.66)	0.00	0.00	\$4,727,045.54
June-09	125,207,437.95	4,905,574.70	(15,729.98)	0.00	0.00	(84,589,642.73)	(5,397,893.22)	(1,190,859.72)	(4,659,628.18)	(29,139,580.50)	(1,041,378.61)	0.00	0.00	\$4,078,299.71
July-09	109,584,086.70	4,454,417.06	4,789.35	0.00	0.00	(93,786,698.95)	(5,274,363.23)	(934,666.41)	(4,403,612.75)	(22,789,047.74)	(761,661.19)	0.00	(1,273,348.65)	(\$15,180,105.81)
August-09	111,338,667.35	4,404,735.89	(27,317.18)	0.00	0.00	(84,419,676.60)	(5,143,301.79)	(856,381.60)	(3,713,992.84)	(23,346,474.91)	(760,792.84)	0.00	0.00	(\$2,524,534.52)
September-09	116,503,546.20	4,346,377.77	(39,821.33)	7,023,397.82	0.00	(85,318,827.94)	(5,505,684.21)	(899,214.76)	(3,312,977.27)	(30,057,559.47)	(927,016.37)	0.00	0.00	\$1,812,220.44
October-09	114,644,530.40	4,470,702.84	1,352.22	0.00	0.00	(89,791,379.90)	(5,554,309.19)	(890,145.92)	(3,085,098.37)	(25,050,976.42)	(956,600.13)	0.00	(1,275,000.00)	(\$7,486,924.47)
November-09	116,247,533.00	4,403,589.15	0.00	0.00	0.00	(75,940,040.02)	(5,216,766.28)	(808,452.95)	(2,807,527.44)	(25,778,024.78)	(681,099.06)	0.00	0.00	\$9,419,211.62
December-09	142,204,710.76	4,807,609.15	(56,558.15)	6,713,485.53	0.00	(101,023,760.41)	(5,828,266.84)	(838,217.54)	(3,423,165.21)	(30,716,800.79)	(820,800.58)	0.00	(187,947.70)	\$10,830,288.22
Plan Year Transactions to Date	1,304,568,756.42	53,760,719.06	(197,347.69)	13,736,883.35	0.00	(938,874,352.07)	(63,981,291.05)	(11,520,857.46)	(44,487,091.79)	(303,575,659.36)	(9,643,151.80)	0.00	(2,736,296.35)	(\$2,949,688.74)

Kentucky Employees Health Plan – Status Report  
Attachment B

4<sup>th</sup> Quarter, 2009  
Page B-11

Combined 2006, 2007, 2008, 2009 Plan Years														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	3,472,792,844.21	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$13,274,565.33
January-09	37,256,475.80	79,8573.84	140,780.24	0.00	0.00	(85,452,148.81)	(5,043,705.90)	(827,116.31)	(4,971,264.87)	(22,287,745.83)	(833,298.77)	0.00	0.00	(\$81,219,450.61)
February-09	116,138,197.11	4,340,347.32	60,540.29	0.00	0.00	(75,791,722.45)	(5,737,676.40)	(952,705.95)	(4,405,562.79)	(22,275,797.48)	(778,021.73)	0.00	(1,275,000.00)	\$9,322,597.92
March-09	118,008,223.40	8,311,362.50	33,073.20	7,055,831.33	0.00	(83,925,434.88)	(5,295,688.92)	(1,350,494.55)	(5,277,307.12)	(29,633,621.51)	(819,180.11)	0.00	0.00	\$7,106,763.34
April-09	113,434,068.66	814,290.99	28,726.97	0.00	0.00	(78,925,136.73)	(5,169,296.47)	(1,165,473.69)	(4,524,767.00)	(22,854,392.81)	(788,640.01)	0.00	(1,275,000.00)	(\$425,620.09)
May-09	115,734,630.50	8,267,882.13	31,360.93	0.00	0.00	(86,759,658.54)	(5,330,325.18)	(1,055,767.92)	(3,504,732.56)	(22,721,210.56)	(653,814.20)	0.00	0.00	\$4,008,364.60
June-09	125,205,000.97	4,512,349.70	306,950.33	7,295,841.15	0.00	(85,219,714.41)	(5,437,416.06)	(1,180,022.66)	(4,669,317.04)	(29,189,575.56)	(1,037,960.90)	0.00	(50,000,000.00)	(\$39,413,864.48)
July-09	109,589,613.92	4,454,417.06	4,841.37	590.82	0.00	(95,563,010.91)	(5,302,867.73)	(934,924.26)	(4,403,754.20)	(22,790,148.22)	(763,242.58)	0.00	(1,273,348.65)	(\$16,981,833.38)
August-09	111,338,708.15	4,404,735.89	35,824.83	0.00	0.00	(86,055,444.88)	(5,143,301.79)	(874,960.75)	(3,690,000.08)	(23,380,653.93)	(762,612.57)	0.00	0.00	(\$4,127,705.13)
September-09	116,578,824.89	4,346,377.77	35,320.61	7,023,397.82	0.00	(84,858,803.83)	(5,505,684.21)	(940,144.54)	(3,290,411.20)	(30,060,597.42)	(927,184.46)	0.00	0.00	\$2,401,095.43
October-09	114,644,530.40	4,470,702.84	9,021.72	0.00	0.00	(90,344,330.41)	(5,554,309.19)	(909,795.64)	(3,058,569.14)	(25,090,015.64)	(958,703.20)	0.00	(1,275,000.00)	(\$8,066,468.26)
November-09	116,247,533.00	4,403,589.15	0.00	0.00	0.00	(74,273,298.27)	(5,216,766.28)	(830,231.35)	(2,801,499.55)	(25,783,129.31)	(681,386.56)	0.00	0.00	\$11,064,810.83
December-09	142,204,710.76	4,405,411.00	85,958.91	6,713,485.53	0.00	(98,186,695.73)	(5,844,754.88)	(838,074.41)	(3,423,776.67)	(30,719,108.75)	(820,888.08)	0.00	(187,947.70)	\$13,388,319.98
Trust Cash Transactions to Date	4,809,173,361.77	168,665,147.97	24,913,376.37	88,653,314.52	97,819,227.95	(3,496,039,906.15)	(229,908,712.21)	(18,771,218.87)	(139,858,938.15)	(1,082,090,305.62)	(35,393,066.01)	(97,819,227.95)	(55,011,478.14)	\$34,331,575.48
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$4,809,173,361.77	\$168,665,147.97	\$24,913,376.37	\$88,653,314.52	\$97,819,227.95	(\$3,496,039,906.15)	(\$229,908,712.21)	(\$18,771,218.87)	(\$139,858,938.15)	(\$1,082,090,305.62)	(\$35,393,066.01)	(\$97,819,227.95)	(\$55,011,478.14)	\$34,331,575.48

101 JAN09 The drop in the fund balance is partially attributable to the change in the timing of payments.

Kentucky Employees Health Plan – Status Report  
Attachment B

Combined 2006, 2007, 2008, 2009 Plan Years														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMAN ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(4,267,505.27)	(47,449,199.66)	(16,355,810.48)	0.00	5,130,694.38	\$181,670,598.39
January-08	102,988,425.84	853,335.50	827,145.06	0.00	658,356.10	(7,633,405.51)	(4,842,532.38)	(2,247,552.24)	(4,432,702.53)	(2,627,430.60)	(7,026,811.93)	(65,835,561.10)	92,763.42	(\$8,047,488.37)
February-08	100,542,297.69	8,725,938.57	960,108.01	0.00	657,763.84	(7,853,258.12)	(5,042,452.80)	(3,321,257.72)	(4,795,436.79)	(2,193,249.43)	(8,871,925.79)	(65,776,638.84)	0.00	(\$1,296,559.38)
March-08	100,877,753.28	4,754,701.92	768,656.51	5,958,195.90	56,102,467.13	(6,106,509.32)	(5,005,078.31)	(7,521,708.54)	(5,178,186.16)	(2,934,300.60)	(7,331,323.17)	(56,102,467.13)	0.00	\$10,279,619.51
April-08	101,659,637.37	4,782,116.07	712,576.54	0.00	1,850,662.56	(7,517,641.95)	(5,255,305.52)	(3,721,544.32)	(5,407,822.66)	(2,637,527.83)	(7,101,692.12)	(1,850,662.56)	(2,000,000.00)	(\$8,405,977.42)
May-08	105,355,954.92	862,281.74	431,392.98	0.00	(3,952,389.72)	(7,703,260.83)	(5,258,400.11)	(4,471,786.33)	(4,101,182.55)	(2,078,280.92)	(8,171,954.72)	3,952,389.72	(400,000.00)	(\$2,190,583.32)
June-08	104,591,289.33	8,626,127.26	431,326.45	6,236,447.62	42,502,368.04	(7,292,480.51)	(4,897,212.47)	(5,301,844.59)	(4,336,420.94)	(2,192,235.31)	(7,101,486.54)	(42,502,368.04)	0.00	\$14,556,185.71
July-08	103,059,405.26	4,587,429.00	74,536.00	0.00	0.00	(8,031,179.56)	(5,286,315.21)	(3,381,888.30)	(4,367,019.10)	(2,634,689.24)	(5,511,133.34)	0.00	1,360.41	(\$9,478,696.08)
August-08	139,548,424.17	4,499,127.32	428,331.61	0.00	0.00	(9,114,499.59)	(4,987,877.31)	(2,391,307.16)	(3,622,981.74)	(2,186,402.52)	(9,291,650.41)	0.00	(1,275,000.00)	\$20,406,664.37
September-08	64,929,533.04	812,931.18	491,797.55	6,912,622.35	0.00	(8,052,433.21)	(5,162,711.50)	(2,161,606.94)	(3,327,303.63)	(2,798,388.81)	(8,631,456.25)	0.00	0.00	(\$44,930,016.22)
October-08	60,335,714.07	8,348,674.55	290,759.55	0.00	0.00	(7,978,099.29)	(5,303,864.33)	(1,951,901.14)	(3,085,633.12)	(2,324,694.56)	(7,071,152.51)	0.00	0.00	(\$43,347,090.44)
November-08	144,083,073.47	822,852.19	287,641.38	0.00	0.00	(7,263,398.45)	(5,395,995.18)	(2,191,870.06)	(3,142,308.02)	(2,457,279.46)	(8,661,358.11)	0.00	(1,275,000.00)	\$37,085,841.76
December-08	100,539,102.31	8,602,842.93	254,590.37	6,825,043.28	0.00	(8,593,164.48)	(5,091,097.16)	(2,331,357.88)	(3,361,473.42)	(2,989,911.66)	(7,311,507.47)	0.00	0.00	(\$9,027,933.18)
Trust Cash Transactions to Date	3,472,792,844.21	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(9,183,975.93)	(77,530,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$137,274,565.33
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$3,472,792,844.21	\$115,135,107.78	\$24,140,976.97	\$60,564,167.87	\$97,819,227.95	(\$2,470,684,506.30)	(\$165,326,919.20)	(\$6,911,506.84)	(\$9,183,975.93)	(\$77,530,308.60)	(\$25,568,132.84)	(\$97,819,227.95)	\$274,818.21	\$137,274,565.33

101 PREMIUM	The drop in premium payments between August premiums of \$139M and September premiums of \$64M was caused by KDE paying 2 months of the Boards of Education's premiums in August and none in September. The October payment of \$41,820,165.63 was received on
102 WAIVER CONTRIB	The September drop in the HRA Waiver contributions occurred because the September Board of Education's payment of \$3,697,487.50 was not received until 10/02/2008.

Kentucky Employees Health Plan – Status Report  
Attachment B

Combined 2006, 2007 Plan Years														
2007	1 01	1 02	1 10	1 20	1 30	2 01	2 02	2 03	2 04	3 01	3 02	5 00	5 01	TOTAL
	P R E M I U M S	H R A   W A I V E R C O N T R I B U T I O N	I N T E R E S T   I N C O M E	D R U G   R E B A T E S	T R A N S F E R S <i>FROM</i> O T H E R   P L A N Y E A R ( S )	M E D I C A L   C L A I M S	H U M A N A   A D M I N   F E E S	H R A   S E L E C T C L A I M S	H R A   W A I V E R   C L A I M S	P H A R M A C Y   C L A I M S	E X P R E S S   S C R I P T S A D M I N   F E E S	T R A N S F E R S <i>TO</i> O T H E R   P L A N Y E A R ( S )	O T H E R   P A Y M E N T S &   A D J U S T M E N T S	C A S H T R A N S A C T I O N S
2006 Balance Forward	1,101,509,965.08	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,725,829.95
January-07	96,460,532.11	890,337.50	613,850.54	0.00	0.00	(44,717,495.18)	(4,606,277.93)	(70,023.79)	(1,638,005.91)	(23,803,783.10)	(817,818.71)	0.00	6,806,011.40	\$29,117,326.93
February-07	94,757,241.81	7,028,187.50	729,554.18	0.00	0.00	(76,297,980.20)	(4,508,865.17)	(182,325.14)	(4,371,073.41)	(19,224,461.40)	(843,930.89)	0.00	100,010.73	(\$2,813,641.99)
March-07	92,623,952.19	4,994,500.00	1,095,184.33	5,614,413.50	0.00	(73,051,261.94)	(4,814,764.49)	(539,111.13)	(4,290,599.88)	(19,795,242.95)	(717,137.89)	0.00	59,956.22	\$1,179,887.96
April-07	95,130,655.61	2,953,650.00	860,324.93	0.00	0.00	(65,053,599.07)	(4,424,821.23)	(207,874.13)	(4,768,571.76)	(19,223,135.89)	(677,520.52)	0.00	0.00	\$4,589,107.94
May-07	95,705,980.42	9,051,033.88	1,002,677.40	0.00	0.00	(69,857,566.45)	(543,472.58)	(547,762.85)	(4,157,130.61)	(23,544,640.97)	(800,875.14)	0.00	0.00	\$6,308,243.10
June-07	96,003,496.30	4,913,354.62	1,869,413.02	5,136,289.06	0.00	(78,361,628.09)	(4,613,355.82)	(184,726.50)	(4,470,479.22)	(19,667,856.25)	(695,111.09)	0.00	157,230.00	\$86,626.03
July-07	94,065,173.34	4,820,107.23	0.00	0.00	0.00	(76,161,323.62)	(99,766.85)	(354,933.71)	(3,998,535.11)	(19,295,360.80)	(501,690.58)	0.00	0.00	(\$1,526,330.10)
August-07	92,807,741.42	892,664.70	958,404.82	6,127,725.00	0.00	(77,686,845.13)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,481,631.29)	(802,063.98)	0.00	0.00	(\$15,603,886.85)
September-07	94,858,022.07	8,625,244.17	971,848.00	0.00	0.00	(59,795,885.17)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,969,297.61)	(690,530.78)	0.00	0.00	\$16,491,686.66
October-07	136,543,983.44	4,920,047.56	1,355,373.53	0.00	0.00	(79,483,837.47)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,419,024.04)	(694,700.18)	0.00	(25,157.96)	\$29,035,850.07
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,763,454.19)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,526.00)	(712,161.99)	0.00	7,486.03	(\$47,522,512.34)
December-07	96,290,965.61	8,892,535.93	2,020,237.15	5,940,005.07	0.00	(65,988,578.83)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,825.37)	(846,380.46)	0.00	(1,974,842.04)	\$15,602,411.03
Trust Cash Transactions to Date	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38	<b>\$181,670,598.39</b>
Adjustments	0.00													<b>\$0.00</b>
Total Adjusted Transactions to Date	\$2,244,282,233.46	\$58,856,749.55	\$18,182,114.96	\$34,631,858.72	\$0.00	(\$1,539,279,781.73)	(\$103,798,076.92)	(\$2,806,678.62)	(\$42,679,505.27)	(\$474,493,199.66)	(\$16,355,810.48)	\$0.00	\$5,130,694.38	<b>\$181,670,598.39</b>

\*\*\* There was reduced cash activity for August due to the following:  
1) Humana invoiced both the July and August ASO fees in August due to delays in billing related to the change in ASO fees on July 01,2007.  
2) KDE delayed payment of their August HRA contributions until September  
3) There was an increase in claim expense in August (ESI bills weekly, there were 5 weekly invoices in August compared to 4 invoices in a typical month).

\*\* September's cash activity is high due to:  
1) KDE sending two months of HRA contributions (August and September)  
2) Lower claim expense (received claim recovery from Humana for Feb. - Jun. 07).

Kentucky Employees Health Plan – Status Report  
Attachment B

4<sup>th</sup> Quarter, 2009  
Page B-14

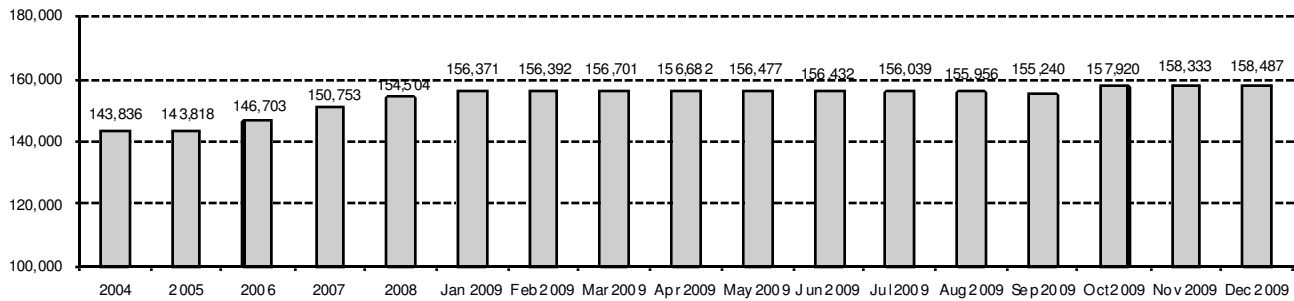
2006 Plan Year

2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <del>FROM</del> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <del>TO</del> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42

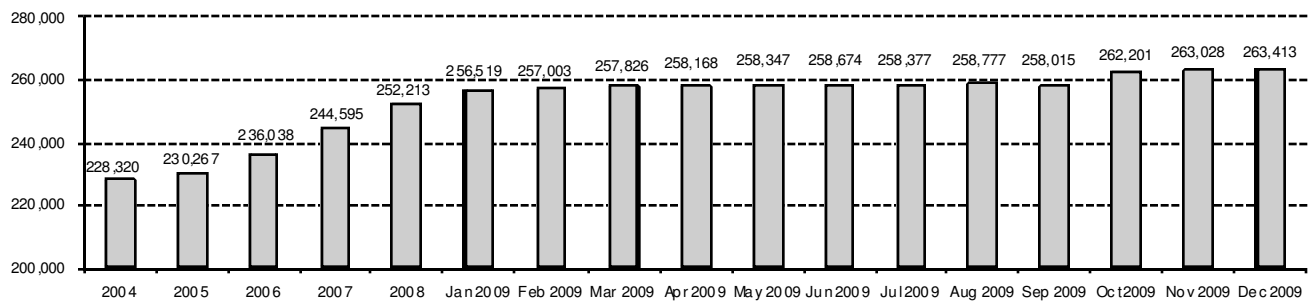
\*\* In 2006, the Commonwealth funded the payment of medical claims on an “as cleared” basis. Due to the “as cleared” banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an “as cleared” to an “as issued” basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will not longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

Plan Year Balances as of December 31, 2009														
Plan Year	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2006	1,102,199,258.24	0.00	13,240,658.47	22,564,128.65	0.00	(763,459,613.93)	(47,449,798.19)	0.00	0.00	(231,462,058.76)	(7,782,832.84)	(82,120,496.21)	(4,000,000.00)	1,729,245.43
2007	1,140,715,605.42	59,281,231.95	7,862,561.27	24,262,373.59	0.00	(839,818,253.91)	(56,910,725.19)	(2,931,730.94)	(47,109,221.06)	(256,251,118.15)	(8,866,235.30)	(15,698,731.74)	6,722,637.05	11,258,392.99
2008	1,261,689,741.69	55,623,196.96	4,007,504.32	28,089,928.93	97,819,227.95	(953,887,686.24)	(61,566,897.78)	(4,318,630.47)	(48,262,625.30)	(290,801,469.35)	(9,100,846.07)	0.00	(54,997,818.84)	24,293,625.80
2009	1,304,568,756.42	53,760,719.06	(197,347.69)	13,736,883.35	0.00	(938,874,352.07)	(63,981,291.05)	(11,520,857.46)	(44,487,091.79)	(303,575,659.36)	(9,643,151.80)	0.00	(2,736,296.35)	(2,949,688.74)
Ending Balance	4,809,173,361.77	168,665,147.97	24,913,376.37	88,653,314.52	97,819,227.95	(3,496,039,906.15)	(229,908,712.21)	(18,771,218.87)	(139,858,938.15)	(1,082,090,305.62)	(35,393,066.01)	(97,819,227.95)	(55,011,478.14)	34,331,575.48

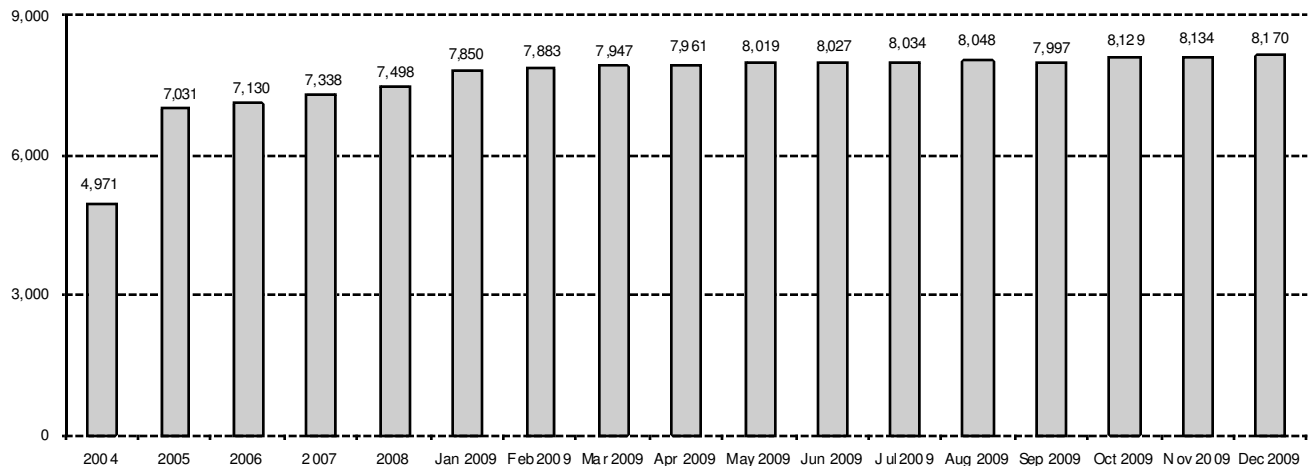
**Number of Contracts**  
for 2004-2008 and by Month for 2009



**Number of Covered Lives**  
for 2004-2008 and by Month for 2009



**Cross Reference Spouses**  
for 2004-2008 and by Month for 2009



**Commonwealth of Kentucky**  
***Kentucky Employees' Health Plan***  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

The Commonwealth of Kentucky implemented a self-insured financial arrangement as of January 1, 2006 for the Kentucky Employees' Health Plan (KEHP). The purpose of this report is to provide the December 31, 2009, actuarial estimates of the KEHP medical and prescription drug incurred but not yet reported (IBNR) claims liabilities associated with the self-insured financial arrangement. Several appendices providing related information are also provided:

- Appendix A: Medical and Prescription Drug Benefits Claims IBNR Completion Factors
- Appendix B: Maximum Choice Plan HRA Unused Balances at December 31, 2009
- Appendix C: Stand-Alone HRA Unused Balances at December 31, 2009
- Appendix D: Actuarial Qualifications for Signing Actuarial Specialist

**Data Reviewed**

The Commonwealth and/or Humana (the KEHP medical claims administrator) provided PricewaterhouseCoopers (PwC) with monthly KEHP claims data (reported by month of incurral versus month paid) for the period January 2006 through December 2009. Humana has confirmed that the claims data provided are net of any claims reversals that have occurred. Therefore, the claims IBNR estimates contained in this report are also net of expected claims reversals.<sup>1</sup> The claims IBNR estimates contained in this report do not include any offsets related to premiums billed but not yet paid to the KEHP; it is assumed that these premium "due" amounts are treated elsewhere, and are outside the scope of this actuarial valuation.

These IBNR estimates as of December 31, 2009, are based on the KEHP claims data available through the Thomson Reuters data warehousing system as submitted by Humana and Express Scripts, Inc. (ESI). Thomson Reuters indicates that the data are comprised of claims that have been incurred, submitted, and processed by Humana and ESI. In our vernacular, "processed" is synonymous with the term "paid" as used by Humana and ESI. Claims that have been processed and paid by Humana and ESI, and invoiced to KEHP but not yet paid are excluded from these actuarial estimates, though may represent an additional liability outside the scope of this actuarial review. Information on these invoiced but not yet paid claims are not available for this analysis.

In summary, the IBNR estimates are of claims not yet processed by Humana or ESI, including claims incurred but not yet submitted or processed, and claims incurred and submitted but not yet processed. The claims data provided for this analysis does not permit us to split the IBNR estimates into these two sub-components:

- Claims incurred but not yet submitted (IBNS)
- Claims submitted but not yet processed (SBNP)

---

<sup>1</sup> Note that, based on the manner in which the claims data are provided, it is not possible to provide any analyses separately for claims reversals. Claims reversal data is aggregated with other claims data before being provided to PwC.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

Note: IBNS claims + SBNP claims = IBNR claims.

Further, as noted above, our IBNR estimates exclude claims processed by Humana or ESI but not yet paid by KEHP. Prior year estimates similarly excluded these amounts. Note that this is a typical actuarial approach to developing IBNR estimates.

The data provided have not been audited for accuracy, and have been used on an “as is” basis. Furthermore, our understanding is that the information provided encompasses all the self-insured health plans provided by the Commonwealth.

**Statement of Actuarial Opinion**

Based on the review of incurred and paid claims data for the period January 2006 through December 2009, PwC has estimated the KEHP incurred but not reported (IBNR) claims liabilities as of December 31, 2009, as follows:

Best Estimate IBNR	Medical	Pharmacy	Total
IBNR Claims as of December 31, 2009	\$70,090,000	\$4,582,000	\$74,672,000
Margin for IBNR Claims Administration	\$4,106,000	\$227,000	\$4,333,000
<b>Total IBNR as of December 31, 2009</b>	<b>\$74,196,000</b>	<b>\$4,809,000</b>	<b>\$79,005,000</b>

The above IBNR estimates include the IBNR associated with the claims paid under the health reimbursement arrangement (HRA) plan design component of the Maximum Choice Plan. Appendix B provides a separate, detailed, analysis of this component of the overall KEHP IBNR, which is a subset of the IBNR estimates above. In addition, the above IBNR estimates include (i.e., are net of) any claims reversals that would be expected.<sup>2</sup>

The above IBNR estimates do not include any IBNR amounts associated with the Stand-Alone HRA benefit (treated separately in Appendix C) provided to employees who waive KEHP health plan coverage.

---

<sup>2</sup> The IBNR estimates provided here as of December 31, 2009, do not include recognition of the prescription drug rebates that are due to KEHP that have been incurred prior to December 31, 2009, but have not yet been paid to the KEHP. These prescription drug rebates yet to be paid to the KEHP are estimated to be **\$14,379,000** for prescription drugs provided through December 31, 2009.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
**Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009**

The following table segments the above IBNR estimates by the year of claims incurral.

Incurred Year	Best Estimate IBNR	Medical	Pharmacy	Total
<b>2006<sup>3</sup></b>				
	IBNR Claims as of 12/31/2009	\$11,000	\$0	\$11,000
	IBNR Claims Administration	\$1,000	\$0	\$1,000
	<b>Total IBNR as of 12/31/2009</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>
<b>2007<sup>4</sup></b>				
	IBNR Claims as of 12/31/2009	\$26,000	\$0	\$26,000
	IBNR Claims Administration	\$1,000	\$0	\$1,000
	<b>Total IBNR as of 12/31/2009</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$27,000</b>
<b>2008<sup>5</sup></b>				
	IBNR Claims as of 12/31/2009	(\$766,000)	(\$5,000)	(\$771,000)
	IBNR Claims Administration	(\$45,000)	\$0	(\$45,000)
	<b>Total IBNR as of 12/31/2009</b>	<b>(\$811,000)</b>	<b>(\$5,000)</b>	<b>(\$816,000)</b>
<b>2009<sup>6</sup></b>				
	IBNR Claims as of 12/31/2009	\$70,819,000	\$4,587,000	\$75,406,000
	IBNR Claims Administration	\$4,149,000	\$227,000	\$4,376,000
	<b>Total IBNR as of 12/31/2009</b>	<b>\$74,968,000</b>	<b>\$4,814,000</b>	<b>\$79,782,000</b>
<b>Total</b>				
	IBNR Claims as of 12/31/2009	\$70,090,000	\$4,582,000	\$74,672,000
	IBNR Claims Administration	\$4,106,000	\$227,000	\$4,333,000
	<b>Total IBNR as of 12/31/2009</b>	<b>\$74,196,000</b>	<b>\$4,809,000</b>	<b>\$79,005,000</b>

It should be recognized that because future events frequently do not occur exactly as expected, there are usually differences between estimated and actual results. Accordingly, there can be no assurance that actual experience will match our estimates.

To that end, we have provided an actuarial range around the above best estimates to account for reasonable claims volatility related to the claims not yet reported by December 31, 2009:

Range Around Best Estimate IBNR	Medical	Pharmacy	Total
Total IBNR (Lower End of Range)	\$71,220,000	\$4,574,000	\$75,794,000
Total IBNR (Upper End of Range)	\$82,465,000	\$5,296,000	\$87,761,000

<sup>3</sup> IBNR as of 12/31/2009 for claims incurred during the 2006 plan year.

<sup>4</sup> IBNR as of 12/31/2009 for claims incurred during the 2007 plan year.

<sup>5</sup> IBNR as of 12/31/2009 for claims incurred during the 2008 plan year.

<sup>6</sup> IBNR as of 12/31/2009 for claims incurred during the 2009 plan year.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

Note that the above IBNR claims liabilities estimates represent PwC's best estimates of the actuarially expected claims incurred on or before December 31, 2009, that had not been reported and paid on or before June December 31, 2009. These estimates do not include any margins applied by the Commonwealth to account for other liabilities or contingencies, but do include sufficient amounts to account for assumed terminal claims administration.

**Methodology for Estimating IBNR**

The approach used to estimate the IBNR is the Lag Factor approach. The IBNR estimates were based on historic patterns of claim incurred date to claim paid date lag periods for the Commonwealth. These lag periods were then used to develop "completion factors" that estimate, for any given historical claims experience month, the portion of claims incurred that have already been paid. These completion factors are then used to estimate the portion of claims for each historical experience month that have been incurred but not yet paid (the IBNR for each month). The IBNR estimates provided in this memo reflect the total of each of these monthly IBNR estimates. The high and low range around these best estimates reflects a -5%/+10% margin.

The completion factor(s) developed under the Lag Factor approach that are applicable to the most recent month of data often require special handling to compensate for the fact that there are insufficient actual claims that have actually been incurred and paid (i.e., reported). Rather than rely solely on the mechanical application of the lag factor approach for these situations (which, if not monitored, can introduce some volatility to the IBNR results), an alternate method is employed for this one month of data to mitigate this potential volatility. The estimates of the IBNR amounts attributable to claims incurred in the most recent month of experience are based on seasonally developed and adjusted per employee per month (PEPM) claims amount based on prior PEPM amounts. Historic patterns of changes in month-to-month PEPM claims amounts are assumed to continue, and it is this historic "seasonality" that is used to adjust the average PEPM claims for the prior months to use as a proxy for the most recent month of data. This seasonality adjustment is typically used whenever it is assessed that less than 70% of the claims incurred in the most recent month have actually also been paid per the data provided.

The claims administration margins shown for the IBNR claims estimates are based on an assumed 5.86% administrative fee margin for medical claims, and an assumed 4.95% administrative fee margin for prescription drug claims. These claims administration margins reflect the effective contractual claims administration fee margins (expressed on a percentage basis) in place for the KEHP as of December 31, 2009.

Appendix A to this report provides the medical and prescription drug completion factors derived from the claims lag data for these IBNR estimates.

**Commonwealth of Kentucky**  
***Kentucky Employees' Health Plan***  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

Actuarial Standards Board & Actuarial Standards of Practice

The development of the estimated IBNR claims liabilities in this report were developed in accordance with generally accepted actuarial methods, as well as the tenets set forth by the Actuarial Standards Board. Actuarial Standards of Practice with respect to (but not limited to) the following were the basis of these actuarial processes:

- Actuarial Standard of Practice No. 5: Incurred Health Claims Liabilities
- Actuarial Standard of Practice No. 21: Responding to or Assisting Auditors or Examiners in Connection with Financial Statements (All Practice Areas)
- Actuarial Standard of Practice No. 23: Data Quality

Respectfully Submitted,



Daniel R. Plante, A.S.A., M.A.A.A., F.C.A.  
Director and Actuary

---

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state, or local tax penalties.

---

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
*Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009*

**Appendix A: Medical and Drug Benefit Claims IBNR Completion Factors**

Month	All KEHP Medical/Drug Plans										
	Incurred and Paid Claims			Completion Factors		IBNR Claims			Total Claims		
	Medical	Drug	Total	Medical	Drug	Medical	Drug	Total	Medical	Drug	Total
Jan-2006	\$56,522,145	\$19,185,532	\$75,707,677	1.00000	1.00000	\$0	\$0	\$0	\$56,522,145	\$19,185,532	\$75,707,677
Feb-2006	\$55,020,362	\$17,662,664	\$72,683,046	1.00000	1.00000	\$0	\$0	\$0	\$55,020,362	\$17,662,664	\$72,683,046
Mar-2006	\$64,228,479	\$20,276,360	\$84,504,840	1.00000	1.00000	\$0	\$0	\$0	\$64,228,479	\$20,276,360	\$84,504,840
Apr-2006	\$55,608,137	\$18,336,921	\$73,945,058	1.00000	1.00000	\$0	\$0	\$0	\$55,608,137	\$18,336,921	\$73,945,058
May-2006	\$64,067,653	\$20,229,906	\$84,297,559	1.00000	1.00000	\$0	\$0	\$0	\$64,067,653	\$20,229,906	\$84,297,559
Jun-2006	\$65,159,762	\$19,411,427	\$84,571,189	1.00000	1.00000	\$0	\$0	\$0	\$65,159,762	\$19,411,427	\$84,571,189
Jul-2006	\$61,945,772	\$18,864,358	\$80,810,130	1.00000	1.00000	\$0	\$0	\$0	\$61,945,772	\$18,864,358	\$80,810,130
Aug-2006	\$65,746,911	\$20,228,162	\$85,975,073	1.00000	1.00000	\$0	\$0	\$0	\$65,746,911	\$20,228,162	\$85,975,073
Sep-2006	\$59,070,691	\$19,371,012	\$78,441,703	1.00000	1.00000	\$0	\$0	\$0	\$59,070,691	\$19,371,012	\$78,441,703
Oct-2006	\$64,962,433	\$20,553,256	\$85,515,689	1.00000	1.00000	\$0	\$0	\$0	\$64,962,433	\$20,553,256	\$85,515,689
Nov-2006	\$66,226,607	\$20,754,072	\$86,980,679	0.99992	1.00000	\$5,423	\$0	\$5,423	\$66,234,030	\$20,754,072	\$86,988,101
Dec-2006	\$65,796,106	\$21,262,289	\$87,058,397	0.99992	1.00000	\$5,506	\$0	\$5,506	\$65,801,616	\$21,262,289	\$87,063,905
Jan-2007	\$67,350,953	\$21,656,484	\$89,007,436	0.99991	1.00000	\$6,025	\$0	\$6,025	\$67,356,978	\$21,656,484	\$89,013,461
Feb-2007	\$60,995,442	\$19,725,350	\$80,720,793	0.99994	1.00000	\$3,431	\$0	\$3,431	\$60,998,873	\$19,725,350	\$80,724,223
Mar-2007	\$73,895,044	\$22,529,635	\$96,424,679	0.99994	1.00000	\$4,497	\$0	\$4,497	\$73,899,541	\$22,529,635	\$96,429,176
Apr-2007	\$65,171,064	\$20,920,102	\$86,091,166	0.99999	1.00000	\$612	\$0	\$612	\$65,171,696	\$20,920,102	\$86,091,799
May-2007	\$70,048,201	\$21,915,269	\$91,963,470	0.99997	1.00000	\$1,773	\$0	\$1,773	\$70,049,974	\$21,915,269	\$91,965,243
Jun-2007	\$73,245,796	\$21,366,306	\$94,612,102	0.99994	1.00000	\$4,586	\$0	\$4,586	\$73,250,384	\$21,366,306	\$94,616,690
Jul-2007	\$75,467,022	\$21,706,745	\$97,173,767	0.99995	1.00000	\$3,600	\$0	\$3,600	\$75,470,621	\$21,706,745	\$97,177,366
Aug-2007	\$74,733,949	\$22,361,119	\$97,095,068	0.99991	1.00000	\$6,549	\$0	\$6,549	\$74,740,498	\$22,361,119	\$97,101,617
Sep-2007	\$65,216,443	\$21,166,090	\$86,382,533	1.00000	1.00000	(\$247)	\$0	(\$247)	\$65,216,196	\$21,166,090	\$86,382,286
Oct-2007	\$79,270,242	\$23,546,565	\$102,816,807	0.99996	1.00000	\$1,639	(\$96)	\$1,543	\$79,271,881	\$23,546,466	\$102,818,347
Nov-2007	\$73,646,156	\$22,936,069	\$96,582,227	1.00006	1.00001	(\$4,135)	(\$135)	(\$4,271)	\$73,642,023	\$22,935,934	\$96,577,956
Dec-2007	\$71,206,552	\$23,417,339	\$94,623,891	1.00004	1.00001	(\$2,738)	(\$221)	(\$2,959)	\$71,203,614	\$23,417,118	\$94,620,732
Jan-2008	\$75,977,496	\$24,060,270	\$100,037,766	1.00012	1.00001	(\$9,360)	(\$306)	(\$9,666)	\$75,968,136	\$24,059,962	\$100,028,098
Feb-2008	\$70,610,443	\$23,559,933	\$94,170,376	1.00029	1.00002	(\$20,483)	(\$370)	(\$20,853)	\$70,589,961	\$23,559,563	\$94,149,523
Mar-2008	\$72,939,450	\$24,236,772	\$97,176,222	1.00041	1.00002	(\$29,534)	(\$448)	(\$29,982)	\$72,909,916	\$24,236,324	\$97,146,240
Apr-2008	\$77,388,793	\$23,471,233	\$100,860,026	1.00046	1.00002	(\$35,740)	(\$448)	(\$36,188)	\$77,353,053	\$23,470,785	\$100,823,838
May-2008	\$76,717,634	\$23,831,565	\$100,549,199	1.00051	1.00002	(\$39,179)	(\$472)	(\$39,651)	\$76,678,455	\$23,831,093	\$100,509,548
Jun-2008	\$80,582,071	\$23,457,766	\$104,039,837	1.00054	1.00003	(\$43,761)	(\$616)	(\$44,377)	\$80,538,309	\$23,457,150	\$103,995,459
Jul-2008	\$85,000,736	\$24,437,696	\$109,438,432	1.00077	1.00003	(\$65,509)	(\$661)	(\$66,169)	\$84,935,228	\$24,437,235	\$109,372,463
Aug-2008	\$77,504,965	\$24,330,917	\$101,835,883	1.00107	1.00003	(\$82,763)	(\$668)	(\$83,431)	\$77,422,202	\$24,330,249	\$101,752,452
Sep-2008	\$77,111,730	\$24,957,666	\$102,069,396	1.00136	1.00003	(\$104,713)	(\$630)	(\$105,343)	\$77,007,017	\$24,957,056	\$101,964,073
Oct-2008	\$87,946,646	\$26,944,633	\$114,891,279	1.00133	1.00002	(\$117,167)	(\$495)	(\$117,662)	\$87,829,479	\$26,944,136	\$114,773,617
Nov-2008	\$76,669,494	\$25,252,736	\$101,922,230	1.00136	1.00001	(\$107,242)	(\$335)	(\$107,577)	\$76,562,252	\$25,252,401	\$101,814,653
Dec-2008	\$86,605,310	\$26,664,129	\$113,269,439	1.00127	1.00000	(\$110,404)	\$27	(\$110,377)	\$86,694,906	\$26,664,156	\$113,359,063
Jan-2009	\$75,634,424	\$23,955,467	\$99,589,891	1.00113	0.99993	(\$65,278)	\$1,635	(\$63,643)	\$75,569,146	\$23,957,102	\$99,526,248
Feb-2009	\$74,613,505	\$23,594,212	\$98,207,718	1.00061	0.99985	(\$60,059)	\$3,563	(\$56,496)	\$74,553,447	\$23,597,775	\$98,151,221
Mar-2009	\$84,671,793	\$26,884,247	\$111,556,040	1.00049	0.99969	(\$41,616)	\$6,407	(\$35,209)	\$84,630,178	\$26,892,654	\$111,522,832
Apr-2009	\$82,544,376	\$25,319,902	\$107,864,278	1.00010	0.99961	(\$8,577)	\$9,993	\$1,416	\$82,535,799	\$25,329,895	\$107,865,694
May-2009	\$77,096,000	\$25,213,070	\$102,309,070	0.99794	0.99948	\$19,001	\$13,046	\$32,047	\$77,255,001	\$25,226,118	\$102,481,119
Jun-2009	\$90,106,558	\$25,914,042	\$116,020,600	0.99533	0.99931	\$422,397	\$17,846	\$440,243	\$90,528,955	\$25,931,888	\$116,460,843
Jul-2009	\$91,043,535	\$26,089,972	\$117,133,507	0.99069	0.99906	\$336,633	\$24,645	\$361,278	\$91,680,167	\$26,114,617	\$117,794,785
Aug-2009	\$80,770,633	\$36,138,329	\$116,908,961	0.98351	0.98846	\$1,354,591	\$29,897	\$1,384,489	\$82,125,224	\$36,168,836	\$118,294,059
Sep-2009	\$82,606,360	\$36,576,360	\$119,182,720	0.97050	0.98878	\$2,511,289	\$32,592	\$2,543,881	\$85,117,649	\$36,609,558	\$121,727,207
Oct-2009	\$85,590,715	\$39,362,516	\$124,953,231	0.94109	0.98863	\$5,357,731	\$36,934	\$5,394,665	\$90,948,446	\$37,401,452	\$128,349,898
Nov-2009	\$74,271,325	\$27,007,520	\$101,278,845	0.85229	0.99329	\$12,672,313	\$162,346	\$12,834,659	\$87,143,636	\$27,169,867	\$114,313,503
Dec-2009	\$41,304,362	\$24,945,490	\$66,249,851	0.46511	0.86489	\$47,501,166	\$3,896,683	\$51,397,849	\$88,605,547	\$28,642,373	\$117,247,920
Total	\$3,482,234,325	\$1,106,695,724	\$4,588,930,049			\$70,030,239	\$4,253,911	\$74,284,150	\$3,552,324,564	\$1,110,949,635	\$4,663,274,199

Note: The above completion factor table relates only to claims, and does not include any margin for IBNR claims administration. Furthermore, the above completion factors include the IBNR associated with the Maximum Choice HRA plan component. The above completion table factors do not include any IBNR associated with the Stand-Alone HRA benefit (treated separately in Appendix C). These completion factors are reflective of claims data through December 2009, and are not appropriate for comparison against data snapshots with more or less months of claims runoff, nor are these completion factors applicable to any other claims situation.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

**Appendix B: Maximum Choice Plan HRA Unused Balances as of December 31, 2009**

Effective January 1, 2007, the Commonwealth of Kentucky Department of Employee Insurance offered, through the KEHP, a consumer-directed (CDH) medical and prescription drug plan option (called the "Select" Plan in 2007 and 2008, and the "Maximum Choice" Plan in 2009). This CDH plan has, as a component of its design, a health reimbursement arrangement (HRA) which employees may draw upon to pay for any out-of-pocket expenses as allowed by KEHP to the extent funds are available in the HRA. Unused end of year HRA balances are carried forward to the next year. The IBNR claims liabilities estimated within the body of this report (appropriately) do not include any provision for end of period unused HRA balances.

While not a booked liability, the unused balances associated with the HRA component (called by Humana a "Personal Care Account", or "PCA") are a component of the health plan financial status to be monitored. The total KEHP unused HRA Fund Balance at December 31, 2009, provided by Humana, was as follows:

Unused Maximum Choice HRA as of 12/31/2009 (Paid Basis)	Total
Total Unused HRA as of 12/31/2009, Before IBNR Adjustment	\$8,290,000

The amount reported by Humana is on a paid basis. In order to avoid a double-counting of the IBNR liabilities related to the HRA (already included in the IBNR estimates in the body of this report), the following adjustment was made:

Best Estimate Unused Maximum Choice HRA	Total
Total Unused HRA as of 12/31/2009, Before IBNR Adjustment	\$8,290,000
HRA IBNR	(\$1,143,000)
Total Unused HRA as of 12/31/2009, Adjusted for IBNR	<b>\$7,147,000</b>

It should be noted that no formal accounting guidance has been issued by FASB, the AICPA, GAGAS, or PwC with respect to the financial statement treatment of unused HRA balances. The unused HRA balances shown here are provided to the Department of Insurance in the event that it decides to track these amounts. Note that in the above unused HRA balance no adjustments have been made for (1) present value discounting, (2) expected future forfeitures arising from employee terminations, or (3) amounts expected to be carried forward into retirement and, as such, recognized in a FAS 106 OPEB valuation rather than in the IBNR noted here.

Following are the HRA reimbursement completion factors for the Maximum Choice Plan HRA and segmentation of the above IBNR estimate by the year of claims incurral.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
*Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009*

**Maximum Choice HRA Unused Balance Reimbursement IBNR Completion Factors**

Month	HRA Unused Balances: Maximum Choice Plan			
	Incurring and Reimbursed Amounts	Completion Factors	HRA IBNR Reimbursements	Total HRA Reimbursements
Jan-2008	\$307,105	1.00000	\$0	\$307,105
Feb-2008	\$336,580	1.00000	\$0	\$336,580
Mar-2008	\$359,131	1.00000	\$0	\$359,131
Apr-2008	\$351,907	1.00000	\$0	\$351,907
May-2008	\$324,207	1.00000	\$0	\$324,207
Jun-2008	\$305,462	1.00000	\$0	\$305,462
Jul-2008	\$302,527	1.00000	\$0	\$302,527
Aug-2008	\$220,536	1.00000	\$0	\$220,536
Sep-2008	\$202,696	1.00000	\$0	\$202,696
Oct-2008	\$216,251	0.99954	\$99	\$216,351
Nov-2008	\$212,261	0.99496	\$1,075	\$213,336
Dec-2008	\$263,496	0.99168	\$2,210	\$265,707
Jan-2009	\$929,633	0.98991	\$9,476	\$939,109
Feb-2009	\$1,054,378	0.98784	\$12,960	\$1,067,338
Mar-2009	\$1,305,335	0.98551	\$19,194	\$1,324,529
Apr-2009	\$1,132,515	0.98321	\$19,345	\$1,151,860
May-2009	\$1,026,231	0.98128	\$19,615	\$1,045,846
Jun-2009	\$1,049,729	0.97782	\$23,609	\$1,073,338
Jul-2009	\$964,265	0.97383	\$25,912	\$990,178
Aug-2009	\$790,340	0.96804	\$26,096	\$816,436
Sep-2009	\$704,045	0.95970	\$29,562	\$733,607
Oct-2009	\$796,477	0.94790	\$43,666	\$840,143
Nov-2009	\$637,478	0.93184	\$46,630	\$684,108
Dec-2009	\$11,664	0.01356	\$663,040	\$674,704
<b>Total</b>	<b>\$13,612,650</b>		<b>\$1,142,932</b>	<b>\$14,755,582</b>
IBNR as of 12/31/2009 for claims incurred in 2007:			\$0	
IBNR as of 12/31/2009 for claims incurred in 2008:			\$3,364	
IBNR as of 12/31/2009 for claims incurred in 2009:			\$1,139,568	
<b>Total</b>			<b>\$1,142,932</b>	

Note: The above completion factor table relates only to the Maximum Choice HRA reimbursement amounts, and does not include any margin for IBNR reimbursement administration. The above IBNR total amount is already incorporated in the IBNR table provided on page 2, and should not be treated as an addition to that table, rather considered a subset of that table.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

**Appendix C: Stand-Alone HRA Unused Balances as of December 31, 2009**

January 1, 2007, the Commonwealth of Kentucky Department of Employee Insurance provided stand-alone HRA to those employees who waived coverage. Like the HRA component under the Maximum Choice Plan (Appendix B), employees who waived coverage may draw upon the stand-alone HRA to pay for any out-of-pocket expenses as allowed by KEHP to the extent funds are available in the HRA. Unused end of year HRA balances are carried forward to the next year.

While not a booked liability, the unused balances associated with the stand-alone HRA are an additional component of the health plan financial status to be monitored. The total KEHP unused HRA Fund Balance at December 31, 2009, provided by Humana, was as follows:

Unused Stand-Alone HRA as of 12/31/2009 (Paid Basis)	Total
Total Unused HRA as of June 30, 2009, Before IBNR Adjustment	\$32,826,000

The amount reported by Humana is on a paid basis. The following adjustment was made in order to adjust this amount from the paid basis in which it was provided to an incurred basis for financial reporting purposes:

Best Estimate Unused Stand-Alone HRA	Total
Total Unused HRA as of 12/31/2009, Before IBNR Adjustment	\$32,826,000
Unused Stand-Alone HRA IBNR	(\$2,914,000)
Total Unused HRA as of 12/31/2009, Adjusted for IBNR	\$29,912,000

As above, it should be noted that no formal accounting guidance has been issued by FASB, the AICPA, GAGAS, or PwC with respect to the financial statement treatment of unused HRA balances. The unused HRA balances shown here are provided the Department of Insurance in the event that it decides to track these amounts. Note that in the above unused HRA balance no adjustments have been made for (1) present value discounting, (2) expected future forfeitures arising from employee terminations, or (3) amounts expected to be carried forward into retirement and, as such, recognized in the FAS 106 OPEB valuation rather than in the IBNR noted here.

Following are the HRA reimbursement completion factors for the Stand-Alone HRA and segmentation of the above IBNR estimate by the year of claims incurral.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
*Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009*

**Stand-Alone HRA Unused Balance Reimbursement IBNR Completion Factors**

Month	HRA Unused Balances- Stand-Alone HRA Plan			
	Incurred and Reimbursed Amounts	Completion Factors	HRA IBNR Reimbursements	Total HRA Reimbursements
Jan-2008	\$5,960,991	1.00000	\$0	\$5,960,991
Feb-2008	\$4,987,830	1.00000	\$0	\$4,987,830
Mar-2008	\$5,031,940	1.00000	\$0	\$5,031,940
Apr-2008	\$4,599,991	1.00000	\$5	\$4,599,996
May-2008	\$3,041,012	0.99999	\$15	\$3,041,028
Jun-2008	\$4,685,256	0.99997	\$118	\$4,685,374
Jul-2008	\$4,238,389	0.99997	\$129	\$4,238,518
Aug-2008	\$3,388,987	0.99995	\$170	\$3,389,157
Sep-2008	\$3,001,857	0.99990	\$310	\$3,002,167
Oct-2008	\$3,146,787	0.99975	\$772	\$3,147,559
Nov-2008	\$2,715,407	0.99889	\$3,017	\$2,718,423
Dec-2008	\$3,199,489	0.99675	\$10,330	\$3,199,819
Jan-2009	\$5,162,719	0.99405	\$30,921	\$5,193,640
Feb-2009	\$4,587,850	0.99020	\$45,417	\$4,633,267
Mar-2009	\$4,868,102	0.98507	\$73,777	\$4,941,879
Apr-2009	\$4,406,177	0.97853	\$36,686	\$4,502,863
May-2009	\$3,865,823	0.97101	\$115,434	\$3,981,257
Jun-2009	\$4,412,422	0.96139	\$177,216	\$4,589,637
Jul-2009	\$4,246,804	0.94832	\$251,458	\$4,498,262
Aug-2009	\$3,500,049	0.93034	\$247,078	\$3,547,127
Sep-2009	\$2,837,104	0.90572	\$295,311	\$3,132,415
Oct-2009	\$2,743,039	0.87021	\$409,115	\$3,152,154
Nov-2009	\$2,386,773	0.81315	\$548,456	\$2,935,229
Dec-2009	\$3,511,361	0.84821	\$628,560	\$4,139,921
<b>Total</b>	<b>\$94,376,059</b>		<b>\$2,914,153</b>	<b>\$97,290,192</b>
IBNR as of 12/31/2009 for claims incurred in 2007:			\$0	
IBNR as of 12/31/2009 for claims incurred in 2008:			\$14,924	
IBNR as of 12/31/2009 for claims incurred in 2009:			\$2,899,229	
<b>Total</b>			<b>\$2,914,153</b>	

Note: The above completion factor table relates only to the Stand-Alone HRA reimbursement amounts, and does not include any margin for IBNR reimbursement administration.

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

**Appendix D: Actuarial Qualifications for Signing Actuarial Specialist (Daniel Plante)**

In accordance with SAS 73/AU 336 "Using the Work of a Specialist", please note the following:

1. The professional certification, license, or other recognition of the competence of the specialist (Daniel Plante) in his field, as appropriate:

- *Associate of the Society of Actuaries, 1985, maintained since then in good standing.*
- *Member of the American Academy of Actuaries, 1991, maintained since then in good standing.*
- *Fellow of the Conference of Consulting Actuaries, 2000, maintained since then in good standing.*

2. The reputation and standing of the specialist in the views of his peers and others familiar with his work:

*Recognized as an authorized signing actuary within PricewaterhouseCoopers for the following types of actuarial reports, letters, and memos:*

- *Postretirement Benefits Other Than Pension (FAS 106)*
- *Postemployment Benefits (FAS 112)*
- *Non-Insurance Company Reserves (IBNR, Disability Case Reserves)*
- *Health & Welfare Benefit Plan Rating*

3. The specialist's experience in the type of work under consideration:

*25+ years of experience in the above actuarial activities and engagements.*

4. The relationship, if any, of the specialist to the client:

*Daniel Plante is an actuarial director for PricewaterhouseCoopers, LLP, whose relationship with the above client is considered to be independent and not prejudicial or biased in any way. There are no impediments to the objectivity of his work.*

5. The methods or assumptions to be used by the specialist:

*The methods and assumptions made by the specialist Daniel Plante in arriving at his conclusions for reasonableness are contained in the specialist's report. See a copy in separate section of the auditor's file.*

**Commonwealth of Kentucky**  
**Kentucky Employees' Health Plan**  
***Estimated Incurred But Not Reported Claims Liabilities as of December 31, 2009***

---

6. The specialist's understanding of the auditor's corroborative use of the specialist's findings in relation to the representations in the financial statements:

*Daniel Plante understands and acknowledges the auditors' reliance on his findings for corroborative use in relation to the representations in the financial statements.*

*The estimate(s) provided in his review are intended to be used by the auditor(s) for comparative purposes only, and not by the client for its accrual in lieu of their own determination. Should the client use his estimate for their accrual, the client should understand the actuarial valuation model being used and agree upon the underlying assumptions and methodology being used, and indicate such to the auditor(s).*

**Conclusion**

*Based on the results of the work performed, Daniel Plante holds these credentials and exhibits such traits considered appropriate for him to qualify as a specialist upon whose work the auditors may place reliance for purposes of their testing.*

## Q4'09 Quarterly AHM Dashboard

Informed Care Management (ICM)	Q4'09
<b>Total Membership</b>	261,711
<b>Members Identified with ICM Opportunity</b>	31,951
<b>High Intensity: Working with Nurse</b>	2,936
<b>Low Intensity: Members Receive Care Considerations Calls from a Nurse</b>	9,324
<b>Total Nurse Engaged</b>	12,260
<b><i>Why Weight Kentucky Enrollment</i></b>	198 new
<b>ICM Savings PMPM</b>	*\$5.49

### \*ICM Savings

Is calculated by taking a nurse-engaged members' projected per-participant-per-year (PPPY) savings, then subtracting out savings attributable to Care Considerations resolved for these members. The PPPY projected savings comes from that measured in the book-of-business using the DMAA (Disease Management Association) methodology.

## Q4'09 Quarterly AHM Dashboard

Utilization/Case Management/Maternicheck	Q4'09
<b>Total Number of Reviews</b>	14,699
<b>Denial Percentage</b>	4.67%
<b>Total Case Management</b>	1,676
<b>Total Maternicheck Enrollees</b>	765
<b>UM/CM Savings PMPM</b>	\$3.28

Care Consideration Program	Q4'09
<b>Number of Care Considerations Sent</b>	16,951
<b>Care Considerations per 1,000 Members</b>	63.2
<b>Severity 1</b>	2.1
<b>Severity 2</b>	48.1
<b>Severity 3</b>	13.1
<b>Wellness Care Considerations</b>	212,470
<b>HEM Savings PMPM</b>	\$4.98

**January 2010 Report  
Journey to Wellness/Virgin Health Miles**



***Journey to Wellness***

---

**Presentations:**

- Small Changes presentation at DJJ location in Elizabethtown

**Wellness Events/Activities/Programs:**

- Cooper Clayton program began
- Smoke free entrance established at KSOB
- First Onsite launch
- Delivery of Weight Wise prizes

**Marketing/Communication:**

- New link at JTW website for liaisons to access toolkit materials
- YouTube created and scheduled but not approved by Governor's Office for mass send
- Smoking Cessation promotion email to all state employees
- Legislative briefing

**Planning Activities (in the works):**

- Restaurant Initiative
- Workout at Work pilot in PERS
- Outcomes/data planning
- Wear Red Day planning
- Wellness Budget/grant program

**Wellness liaison/Cabinet/Miscellaneous meetings:**

- Wellness coalition meeting
- Wellness Innovation Committee meeting
- Training of First Onsite staff
- B-Cycle introduction to Deputy
- Meeting with Greg Schell to discuss ROI
- HB 150 discussions with team and Rep. Richards
- Call with DE wellness administrator to share our efforts
- Review of employee suggestion

**Community Outreach:**

- Bluegrass Association of Women in Insurance presentation

**January 2010 Report**  
**Journey to Wellness/Virgin HealthMiles**



***Journey to Wellness***

---

2010 Goals:

Goal	Status	Description
Offer Summit screenings to at least 50% of state agency employee population (16,500) -12% participation in screenings (1,980)	In progress	Will host in similar fashion as in '09 and potentially at all benefit fairs
Offer a minimum of six awareness building activities	In progress	Hosted (1): Wear Red Day
Successfully implement at least two cultural changes	Satisfied	Implemented (2): Smoke free entrance at KSOB and First Onsite clinic launch
Have at least 17% of the state agency employee population participate in at least one Journey to Wellness/Humana activity (4)	In progress	Current data sheet not up to date to report numbers.
Expand reach to a minimum of six Transportation districts	In progress	Visited (2) Dist. 4, 5
ROI/Risk/Productivity: Demonstrate cost savings Establish baseline productivity measure Reduce risk in one category	In progress	Working with Thomson Reuters and PWC to conduct data analysis
Implement at least one Active Health program recommendation	In progress	Implemented a bi-weekly meeting with Active Health to strengthen working relationship

***Virgin HealthMiles***

---

KEHP Events/Activities:

- Monthly cash winner drawing
- Current enrollment: 11,106 participants
- 83.3% visiting website  $\geq$  8 times per month
- Presentation for Nursing Board employees
- Sponsor removal error correction

Marketing/Communication:

- Program changes communication sent
- Sponsor removal notice error correction email sent

Planning Activities:

- Strategic meetings being held between Humana/Virgin/KEHP to discuss future plans
- Kiosk cabinet design in progress
- Finalization of year end communication

Goals Progress:

- New goals not yet established.



## Quarterly Performance Guarantee Report Card

Contract Begin Date: 1/1/2009  
Contract End Date: 12/31/2009

### Commonwealth of Kentucky

	Metric Reporting Type	Definition	Performance Criteria	Penalty	1Q	2Q	3Q	4Q	Annual
<b>Account Management</b>									
Account Management Satisfaction	Client Specific	Humana acknowledges that its Account Management team must be responsive to the needs of our customers if we are to earn and sustain their trust. Therefore, Humana will perform annually a brief account management satisfaction survey to be completed by designated members of the client's benefit staff.	3	Reporting Only	Annually	Annually	Annually	Annually	Not Received From Client

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<b>Claims Processing</b>									
Clean Claim Turnaround - 30 Calendar days	Client Specific	Humana agrees to a cycle time of 95% within 30 calendar days. Cycle time is measured from the date a clean claim is received to the date it is processed. "Processed" means paid or denied without requiring additional information from an external source.	95% within 30 calendar days	85%-94.99%= 2% of annual admin fee, below 85%=4% of annual admin fee	99.1%	99.6%	99.6%	99.7%	99.5%
Financial Accuracy	Client Specific	Humana agrees to a financial accuracy rate of 99%. The financial accuracy rate is defined as the percentage of dollars paid correctly. It is calculated by dividing the total claim dollars paid less the absolute value of overpayments and underpayments by the total claims dollars paid.	99%	98%-98.99%= 2% of annual admin fee, 97%-97.99%=3% of annual admin fee, below 97%=4%	99.82%	99.4%	99.6%	99.95%	99.7%
Payment Accuracy	Client Specific	Humana agrees to a payment accuracy rate of 97%. Payment accuracy is defined as the percentage of claims paid correctly. It is calculated by dividing the total number of correctly paid claims by the total number of claims paid.	95%	91.99%-88%= 2% of annual admin fee, below 87.99%=3% of annual admin fee	99.0%	98.8%	99.2%	99.2%	99.0%
Processing Accuracy	Client Specific	Humana agrees to a processing accuracy rate of 95%. Processing accuracy is defined as the percent of claims coded correctly in the system, calculated by dividing the claims audited without processing errors by the total volume of claims audited.	95%	93.5%-94.99%= 2% of annual admin fee, below 93%=3% of annual admin fee	99.3%	99.7%	98.8%	98.7%	99.2%

Tuesday, March 02, 2010

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<i>Customer Service</i>									
Abandonment Rate	Client Specific	Humana agrees to an abandonment rate of 5%. Abandonment rate is defined as the percent of callers that hung up prior to reaching a customer service representative.	5%	5.01%-7.99%= 2% of annual admin fee, 8% or higher 3% of annual admin fee	0.4%	0.3%	0.4%	0.4%	0.4%
Call Hold Time	Client Specific	Less than 1 minute to send to a customer service rep	60 seconds	1-3 minutes= 2% of annual admin fee, Over 3 minutes=3% of annual admin fee	5	5	6	6	6
Telephone Response - 30 seconds	Client Specific	Humana agrees to a telephone response time of 90% in 30 seconds. Telephone response is defined as the percent of calls answered within "n" seconds.	90% in 30 seconds	85%-89.99%= 2% of annual admin fee, Below 85%=3% of annual admin fee	93.0%	93.7%	92.2%	92.4%	92.9%

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<b>Implementation</b>									
Eligibility -Error Transactions	Client Specific	Error transactions sent to DMV corrected and returned to DMV within 5 business days	within 5 business days	2%	2.33	2.66	2	2	2.45
ID Card Issuance - Ongoing (Without access cards)	Client Specific	95% mailed within 14 calendar days of data availability contingent upon receiving clean enrollment data. "Clean" enrollment is defined as needing no additional information from the member or group.	95% within 14 calendar days	94%-94.99%= 2% of annual admin fee, 92.5%-93.99%=3% of annual admin fee, Below 92.5%-4% of annual admin fee	100.0%	100.0%	100.0%	100.0%	100.0%
ID Card Issuance - Open Enrollment (Automated)	Client Specific	Humana will agree that 100% of ID cards will be mailed 10 calendar days prior to the groups effective date contingent upon receiving "clean" enrollment data. "Clean" enrollment is defined as needing no additional information from the member or the group.	100%, 10 calendar days prior to effective date	98% - 100% = None, 95%-97.99%= 2% of annual admin fee, 93.5%-94.99%=3% of annual admin fee, Below 93.5%-4% of annual admin fee	99.97%	NA	NA	NA	99.97%

Tuesday, March 02, 2010

**Commonwealth of Kentucky**

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<b>Miscellaneous</b>									
Claims Data Warehouse Support	Client Specific	Consistent and accurate data on or before 11th business day of the month following calendar quarter.-Med Stat	By 11th business day of following month	\$0.25 per contract per business day late (maximum of 25% of quarterly admin fees per quarter)	Met	Met	Met	Met	Met
Pre-Admission Reviews	Client Specific	Humana agrees that 99% of pre-admission reviews and outpatient testing reviews completed in 2 business days of initial contact.	99% completed within 2 business days of initial contact	2%	99.3%	99.2%	99.2%	Pending Metric	99.3%

**Kentucky Employees Health Plan – Status Report**  
**Attachment H**

**4<sup>th</sup> Quarter, 2009**  
**Page H-1**

**Performance Guarantees Summary**

*Express Scripts, Inc.*

DIV	Client Name	Region	Effective	Report Due	Payment Due	Account Contact	Max. Agg. Limit	Report Cycle	Reporting Period	
CKY	The Commonwealth of Kentucky	CD-NE	01/01/2006	45 Bus days Quarterly	90 Days Annually	Mary Kay Norice	\$500,000	Calendar	1/1/09-12/31/09	
		Measurement Frequency	Incremental Penalty	Annual Maximum		Quarter1	Quarter2	Quarter3	Quarter4	Annual
Guarantee:	Average Speed of Answer	Quarterly		0.5% of Admin Fee	Guarantee Results: Guarantee Results:	40.81 secs	14.89 secs	13.04 sec	17.77 sec	N/A
Guarantee ID:	2143684584				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:						Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
ESI guarantees that 100% of calls will be answered in an average of 30 seconds or less with the exception of a failure in a third party communication system. This guarantee is predicated on the installation of a toll free number unique to Commonwealth.										
					Penalty Basis:	Quarterly				
Guarantee:	Blockage Rate	Quarterly		0.5% of Admin Fee	Guarantee Results: Guarantee Results:	0%	0%	1%	0%	N/A
Guarantee ID:	2143684585				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:						Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
ESI guarantees a blockage rate of 5% or less, except in the event of a failure in a third-party communication system. Defined as a caller receiving a busy signal. Predicated on the installation of a toll-free number unique to Commonwealth.										
					Penalty Basis:	Quarterly				
Guarantee:	Call Center - Written Inquiries	Quarterly		0.5% of Admin Fees	Guarantee Results: Guarantee Results:	100%	75%	98.00%	100.00%	N/A
Guarantee ID:	2143684586				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:						Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
ESI guarantees that 100% of written inquiries will be responded to within 10 business days.										
					Penalty Basis:	Quarterly				
Guarantee:	Abandonment Rate	Quarterly		0.5% of Admin Fee	Guarantee Results: Guarantee Results:	2.75%	0.87%	0.63%	1.40%	N/A
Guarantee ID:	2143684587				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:						Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
ESI guarantees that the annual call abandonment rate will be 5% or less with the exception of a failure in a third party communication system. Does not include calls terminated by members in less than 30 seconds.										
					Penalty Basis:	Quarterly				

Thursday, February 25, 2010

**\*CONFIDENTIAL\***

Page 1 of 4

**Kentucky Employees Health Plan – Status Report  
Attachment H**

**4<sup>th</sup> Quarter, 2009  
Page H-2**

	Measurement Frequency	Incremental Penalty	Annual Maximum		Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
<b>Guarantee: Paper Claims TAT</b>	Quarterly	\$11,000	\$44,000	<b>Guarantee Results:</b>	97% in 10 days	100% in 2.42 days	89.6% in 10 days	97% in 10 days	N/A
<b>Guarantee ID:</b> 2143684588				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$11,000.00	\$0.00	\$11,000.00
<b>Guarantee Description:</b> ESI guarantees that at least 95% of all paper claims will be reimbursed or responded to within 10 business days.				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Computer System Accuracy</b>	Quarterly		2% of Admin Fee	<b>Guarantee Results:</b>	100%	100%	100%	100%	N/A
<b>Guarantee ID:</b> 2143684589				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Guarantee Description:</b> ESI guarantees at least 99.5% of retail claims will be paid with no errors (incorrect drug, form, strength, or patient). This guarantee is contingent on the claims adjudication system being set up accurately.				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Mail Order Accuracy</b>	Quarterly		2% of Admin Fee	<b>Guarantee Results:</b>	100.00%	100.0%	100%	100.0%	N/A
<b>Guarantee ID:</b> 2143684590				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Guarantee Description:</b> ESI guarantees at least 99.5% accuracy in dispensing the correct drug, at the correct strength and the correct dosage (excluding errors by prescribers).				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Mail Order TAT - Clean</b>	Quarterly	\$5,500/qtr	\$22,000	<b>Guarantee Results:</b>	0.7 days	0.68 days	0.56 days	0.66 days	N/A
<b>Guarantee ID:</b> 2143684591				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Guarantee Description:</b> ESI guarantees dispensing and shipping (or return) of prescriptions, not subject to intervention, within a quarterly average of 2 business days of receipt of the order at ESI's Pharmacy.				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				

Thursday, February 25, 2010

**\*CONFIDENTIAL\***

**Page 2 of 4**

**Kentucky Employees Health Plan – Status Report**  
**Attachment H**

**4<sup>th</sup> Quarter, 2009**  
**Page H-3**

Measurement	Incremental Frequency	Annual Penalty	Quarter 1 Maximum		Quarter 2	Quarter 3	Quarter 4	Annual	
<b>Guarantee: Mail Order TAT - w/Int</b>	Quarterly	\$5,500/qtr	\$22,000	<b>Guarantee Results:</b>	3.17 days	3.49 days	3.17 days	3.21 days	N/A
<b>Guarantee ID:</b> 2143684592				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Guarantee Description:</b> ESI guarantees dispensing and shipping (or return) of prescriptions, subject to intervention, within a quarterly average of 5 business days of receipt of the order at ESI's Pharmacy.				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Rebate Allocation</b>	Quarterly	\$11,000/qtr	\$44,000	<b>Guarantee Results:</b>	146 days	146 days	146 days	150 days	N/A
<b>Guarantee ID:</b> 2143684593				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Guarantee Description:</b> ESI guarantees 100% of all rebate dollars will be paid to the Commonwealth of Kentucky within 150 calendar days after the last calendar day of the quarter in which such rebates were received and reconciled.				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Computer System Availability</b>	Quarterly	\$11,000	\$44,000	<b>Guarantee Results:</b>	100%	100%	100.00%	100.00%	N/A
<b>Guarantee ID:</b> 2143684594				<b>Guarantee Results:</b>					
<b>Guarantee Description:</b> ESI guarantees 99% system availability of the point of sale adjudication system, except for daily scheduled maintenance and communications failure.				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Production of Reports</b>	Quarterly		2% of Admin Fee	<b>Guarantee Results:</b>	Met	Met	Met	Met	N/A
<b>Guarantee ID:</b> 2143684595				<b>Guarantee Results:</b>					
<b>Guarantee Description:</b> ESI guarantees that reports provided on a quarterly basis will be produced within 45 days after the end of the quarter.				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				

Thursday, February 25, 2010

\*CONFIDENTIAL\*

Page 3 of 4

# Kentucky Employees Health Plan – Status Report

## Attachment H

4<sup>th</sup> Quarter, 2009  
Page H-4

Measurement	Incremental Frequency	Annual Penalty	Quarter1 Maximum		Quarter2	Quarter3	Quarter4	Annual	
<b>Guarantee: Network Access</b>	Quarterly	\$11,000/qtr	\$44,000	<b>Guarantee Results:</b>	99.30%	99.5%	99.40%	99.40%	N/A
<b>Guarantee ID:</b> 2143684596				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Guarantee Description:</b> ESI guarantees that at least 95% of members based on client supplied eligibility will have access to a retail network pharmacy within a five-mile radius of their residence if there is an existing pharmacy within that radius.				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Account Management - Other</b>	Quarterly		1% of Admin Fee	<b>Guarantee Results:</b>	Met	Met	Met	Met	N/A
<b>Guarantee ID:</b> 2143684597				<b>Guarantee Results:</b>					
<b>Guarantee Description:</b> ESI guarantees that all error transactions from the data transfer sent to the data management vendor will be corrected and returned to the data management vendor via data transfer within 2 business days of receipt of the error report. See comments.				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Account Management - Other</b>	Quarterly		1% of Admin Fee	<b>Guarantee Results:</b>	Met	Met	Met	Met	N/A
<b>Guarantee ID:</b> 2143684598				<b>Guarantee Results:</b>					
<b>Guarantee Description:</b> ESI guarantees that all claims and utilization data will be transferred to the medical vendor on a bi-weekly basis.				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
<b>Guarantee: Account Management - Other</b>	Quarterly		1% of Admin Fee	<b>Guarantee Results:</b>	Met	Met	Met	Met	N/A
<b>Guarantee ID:</b> 2143684599				<b>Guarantee Results:</b>					
<b>Guarantee Description:</b> ESI guarantees consistent and accurate data destination to Commonwealth's Health Insurance Management Vendor on or before the 11th business day of the month following the calendar quarter.				<b>Penalty Amount:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Payments to Date:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>Penalty Basis:</b>	Quarterly				
					<b>Total Penalty Amounts:</b>			<b>\$11,000.00</b>	

Thursday, February 25, 2010

\*CONFIDENTIAL\*

Page 4 of 4